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European Commission

Annual Activity Report 2025

annexes

Directorate-General for
Civil protection and
Humanitarian aid operations

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ANNEX 1: Statement of the Director(s) in charge of Risk Management and Internal Control

"I declare that in accordance with the Commission's communication on the internal control framework ([1]), I have reported my advice and recommendations on the overall state of internal control in the DG to the Director-General.

I hereby certify that the information provided in the present annual activity report and in its annexes is, to the best of my knowledge, accurate and complete."

Mihela Zupancic Magovac

([1]) C(2017)2373 of 19.04.2017.

ANNEX 2: Performance tables

General objective 2: A new era for European defence and security

Specific Objective 2.1: The EU is prepared to anticipate and manage all hazards and their cascading effects.

Related to spending programme(s): UCPM

Result indicator 2.1.1 Number of rescEU operational capacities available for deployment
Explanation: rescEU capacities available for deployment in 2024 (excluding rescEU transition).
Source of data: Reporting from Directorate A.
This result indicator is selected as a KPI

Baseline (2024)	**Interim milestone** (2027)	**Target** (2029)	**Latest known results (2025)**
30	>30	>30	36

Result indicator 2.1.2 Number of exercises aiming to strengthen civil - military cooperation to which ECHO contributes in a significant way.
Explanation: Exercises involving both civilian and military stakeholders are crucial to strengthening civil – military cooperation and interoperability in times of major and complex crises.
Source of data: Reporting from Directorate A.

Baseline (2024-2025)	**Interim milestone** (2026-2027)	**Target** (2028-2029)	**Latest known results** (2025)
10 EU IR24, CMX25, MILEX24, MILEX25, NATO STEADFAST series, NATO EADRCC BUL-25, CAMO-25	12 Same as for previous period and two in addition, organised (if possible) jointly with NATO staff.	15 Comprehensive and cross-sectoral exercising involving relevant Commission services, Member State authorities, and NATO should become regular practice.	7 N.B. The indicator reflects the exercises that took place in 2025, while the baseline refers to the 2024-2025 period.

Result indicator 2.1.3 The MS and PS use the UPC Knowledge Network to share knowledge and strengthen a community of civil protection experts.
Explanation: Growth (number of community members), reach (page views), engagement (number of groups and number of participants in knowledge sharing events) and knowledge sharing (number of library publications uploaded).
Source of data: UPC Knowledge Network

Baseline (2025)	**Interim milestone** (2026)	**Target** (2029)	**Latest known results** (2025)

Approx 30 000 page views per month. 40% of the content contributed by community (2024). 1 500 community members. 235 Library documents. 8 discussion groups. 500 participants in knowledge sharing events.	Approx 35 000 page views per month. 43% of content contributed by community. 2 000 community members. 700 Library documents. 12 discussion groups. 600 participants in knowledge. sharing events.	Approx 50 000 page views per month. 50% of content contributed by community. 2 500 community members. 2000 Library documents. 20 discussion groups. 700 participants in knowledge sharing events.	Approx 30 000 per month 64% of content contributed by community. 1 875 community members. 494 Library documents. 15 discussion groups 1 388 participants in knowledge sharing events.

Main outputs in 2025:

New policy initiatives

Output	Indicator	Target	Latest known results
(2) EU Preparedness Union Strategy	Adoption by the Commission	Adoption by Q1 2025	Adopted 26 March 2025
EU Stockpiling Strategy	Adoption by the Commission	Adoption by Q2 2025	Adopted 9 July 2025

External Communications actions

Output	Indicator	Target	Latest known results
EU citizens are aware of EU humanitarian aid and civil protection in general, and of specific priority themes (e.g. resilience to climate-related disasters, education in emergencies, etc.) in particular (indicators and targets apply to all Specific objectives under General objectives 2, 4 and 6).	number of participating journalists in field trips on humanitarian aid	24	16 It was not possible to organise a trip to Ukraine, MENA and Latin America, mainly for security reasons.
	number of participating journalists in field trips on civil protection	4	0 It was not possible to organise a trip on civil protection in 2025 for various operational reasons; the communication unit organised instead a mission to Greece during the wildfires season to gather material that was subsequently used – extensively - on DG ECHO's social media channels.

(2) Initiatives that are part of the 2025 CWP are marked with the following icon .

Output	Indicator	Target	Latest known results
	number of media items (tiers 1-6) generated as a result of press trips	70	28 We organised fewer trips than originally planned, hence the lower number of articles. As of January 2026, three additional articles were still pending publication.
	number of participating digital content creators to study visits	32 (new indicator)	25 Lower number is due to last-minute cancellations.
	number of people reached by integrated campaigns on humanitarian aid	22.5 million	75.2 million
	number of people reached by integrated awareness campaigns on civil protection	17.8 million	22.8 million
	number of page views on the DG ECHO website	1.6 million	1.96 million
	number of visitors on the DG ECHO website	860 000	1.1 million
	engagements on social media channels	2.5 million	8.9 million
	number of impressions on social media channels	400 million	117.7 million This number includes organic and paid social media activity but doesn't include integrated campaigns which are reported separately. The lower number is due to a transition to a new corporate framework contract and a new contractor as well as the transition to a new EC financial system (from ABAC to SUMMA) - boosting of posts was not possible for several months in the first part of the year.
	average satisfaction level of participants to flagship events (EHF, CPF)	4 out of 5	3.97 out of 5 (EHF)

Other major outputs			
Output	**Indicator**	**Target**	**Latest known results**
A summary of risk assessments and assessment of risk management capability are made available by Member States and Participating States ([3]) to the European Commission	Number of Member States and Participating States that have made available to the European Commission a summary of risk assessments and assessment of risk management capability	All Member States and Participating States have submitted a report for the 2023 reporting deadline	For the 2023 Article 6 reporting cycle 32 out of 37 UCPM countries have submitted a report. Among them, all of 27 Member States and 5 of the 10 Participating States.
Committed and certified capacities are included in the European Civil Protection Pool (ECPP). ([4])	Number of committed and certified capacities included in the European Civil Protection Pool (ECPP)	> 90	117
Level of awareness of Union citizens of the risk of their region ([5])	% of citizens aware of disaster risks in their region	>64% on 2024 Eurobarometer	N/A Next Eurobarometer questions on disaster risk awareness will be launched in 2026. This data was not collected in 2025 as the plan is to monitor every two years.

General objective 4: Sustaining our quality of life: food security, water and nature

Specific Objective 4.1: The needs of people in times of crises are met

Related to spending programme(s): UCPM

Result indicator 4.1.1 Percentage of requests for assistance by EU MS/ UCPM PS/ third countries that resulted in the acceptance of at least one offer of assistance by EU MS, UCPM PS and/or rescEU.

Explanation: This indicator measures the percentage of the requests for assistance having received at least one offer of assistance.

Source of data: CECIS.

This result indicator is selected as a KPI

Baseline (2024)	**Interim milestone** (2027)	**Target** (2029)	**Latest known results** (2025)
EU Member States: 95.2% UCPM Participating States: 100% Third Countries: 79.3%	EU Member States:100% UCPM Participating States: 90% Third countries 50%	EU Member States: 100% UCPM Participating States: 90% Third countries 50%	EU Member States: 86% UCPM Participating States: 100% Third countries 78%

([3]) 27 Member States and 6 Participating States of the UCPM.
([4]) Indicator is the same as is the Programme Performance Statements.
([5]) Indicator is the same as is the Programme Performance Statements.

Result indicator 4.1.2. Number of scientific and technical assessments and advice provided to the ERCC in support of UCPM operations **Explanation:** Scientific and technical assessments and advice are needed for an evidence-based decision-making. The ERCC, while dealing with natural and man-made disasters, needs to make use of the latest scientific and technical knowledge and expertise to support emergency management activities under the UCPM. **Source of data:** European Commission, Member States, Participating States, European scientific partnerships (e.g. the European Natural Hazard Scientific Partnership ENHSP).			
Baseline (2024)	**Interim milestone** (2027)	**Target** (2029)	**Latest known results** (2025)
436 scientific and technical reports issued in 2024. 138 reports in total, which include: 30 Analytical briefs, 95 emergency reports. 13 JRC scientific reports. In addition to the above, another 298 monitoring reports from the scientific partnerships (ARISTOTLE ENHSP and EAHSP) have been sent to ERCC and/or MS/PS and 25 scientific maps were published as daily maps).	>baseline.	>baseline.	457 scientific and technical reports issued in 2025. 110 emergency reports from the scientific partnerships, 28 ERCC Analytical briefs and 16 JRC scientific reports, coupled with 310 monitoring reports from all scientific partnerships.

Main outputs in 2025:

External Communications actions

Output	**Indicator**	**Target**
See the table 'External communication actions' (page 5).		

Other major outputs

Output	**Indicator**	**Target**	**Latest known results**
Coverage of requests for assistance from third countries and fulfilment of needs during crises Number of Requests for Assistance (RFA) of third countries that receive a positive response under the UCPM	Number of requests for support of third countries under the UCPM receiving a positive response	50%	78%

The UCPM (ERCC and MS/PS) receives scientific and technical advice for operations and operational preparedness	Number of reports delivered by the Commission's Joint Research Centre and by the European Scientific Partnerships (ARISTOTLE and EAHSP)	40 by 31/12/2025	126
The UCPM Lessons Learned programme provides evidence for improving and advancing in all emergency management cycle phases (prevention, preparedness and response)	Annual lessons learned document	1 report for the Annual meeting and 2 for thematic meetings, by 31/12/2025	2 thematic reports were produced. There were two thematic meetings in 2025.
	Presentation before the Civil Protection Committee ([6])	3 by 31/12/2025	1 (the second one is foreseen for PROCIV in January 2026)
	Follow-up activities regarding the implementation of lessons	3 (follow-up on implementation incorporated in the final report from meetings) by 31/12/2025	1 ECHO internal meeting on lessons implementation on wildfires 1 scheduled discussion on the annual UCPM LL meeting (that in the end is planned for Q1 2026, not 2025)
Requests for assistance under the UCPM from Member States receive a positive response	Number of requests receiving a positive response	100%	78%
Financing of disaster prevention and preparedness projects (inside and outside the EU)	Number of disaster prevention and preparedness projects financed inside and outside the EU	25 (this includes projects co-financed under Track1, KAPP and supported under TAFF)	34
Requests for UCPM technical assistance (grants and TAFF projects) received from national authorities	Number of countries having submitted an application for Track 1, TAFF and Peer reviews.	20	28

([6]) Chaired by the Commission, the Civil Protection Committee supports the implementation of civil protection legislation by giving opinions on implementing acts proposed by the Commission. It brings together all Member States and Participating States to the UCPM.

Civil Protection projects are monitored in the field.	% of Civil Protection grants monitored in the field. (excluding response grants)	80%	94% ([7]) ([8])

Specific Objective 4.2: EU Humanitarian aid operations are equipped to mitigate and respond to the adverse effects of climate change. *Related to spending programme(s): HUMA.*			
Result indicator 4.2.1 Percentage of humanitarian aid projects that incorporate environmental considerations. **Explanation:** This indicator measures how many humanitarian aid projects embedded consideration of potential environmental impacts of the project and included mitigation measures to this end. **Source of data: D**G ECHO Resilience Marker and, DG ECHO projects database (HOPE). **This result indicator is selected as a KPI**			
Baseline (2024)	**Interim milestone** (2027)	**Target** (2029)	**Latest known results** (2025)
38.88%	55%	70%	45.52%
Result indicator 4.2.2. Percentage of humanitarian assistance grants including elements of resilience and disaster preparedness. **Explanation:** This indicator measures the consideration of risks in humanitarian assistance programming, including needs-based and risk-based approach in humanitarian assistance. **Source of data:** DG ECHO Resilience Marker (RM) and, DG ECHO projects database (HOPE).			
Baseline (2024)	**Interim milestone** (2027)	**Target** (2029)	**Latest known results** (2025)
33%	45%	55%	33.7%
Main outputs in 2025:			
New Other major outputs			
Output	**Indicator**	**Target**	**Latest known results**
Environmental considerations are included in humanitarian aid projects	Number of humanitarian aid projects that incorporate environmental considerations	At least 55% of all projects signed in 2025 incorporate environmental considerations	45.52%

([7]) This concerns only projects co-financed under the UCPM calls for proposals Track 1 and KAPP Prevention and Preparedness.

([8]) This is calculated as follows: 32 projects closing in 2025 out of which 30 had a monitoring mission or meeting, hence 94%. If we also include the kick-off meetings (at the beginning of the project) then value would be 100%.

Signatories of the Donor Declaration on Climate and Environment, including the EU, report on progress in implementing the commitments of the Donor Declaration	Annual progress report on the Donor Declaration on Climate and Environment is published	May 2025	Published 20 May 2025

General objective 6: A global Europe: Leveraging our power and partnerships
Specific Objective 6.1: The EU remains a leading humanitarian donor by providing effective humanitarian assistance to the most vulnerable.
Related to spending programme(s): HUMA

Result indicator 6.1.1 Number of countries with EU supported operations as a percentage of countries in need of humanitarian assistance according to UN Humanitarian Appeals.
Explanation: This indicator shows the geographical coverage of EU humanitarian aid. It measures the number of countries with EU supported operations as a percentage of countries in need of humanitarian assistance according to UN Humanitarian Appeals. It aims to confirm the EU's role as a main, influential humanitarian actor, promoting a principled response. The UN appeals are an international agreed reference for the humanitarian aid sector.
Source of data: UN HRP and HOPE.
This result indicator is selected as a KPI

Baseline (2024)	**Interim milestone** (2027)	**Target** (2029)	**Latest known results** (2025)
98%	>95%	>95%	95.23%

Result indicator 6.1.2. Percentage of humanitarian aid funding targeting actions in forgotten crises ([9]).
Explanation: This indicator measures whether the political commitment to provide 15% of the initial humanitarian budget in a given year was allocated to forgotten crises.
Source of data: General Guidelines on Operational Priorities for Humanitarian Aid Decision and ECHO budget.

Baseline (2024)	**Interim milestone** (2027)	**Target** (2029)	**Latest known results** (2025)
22%	>15%	>15%	25%

Result indicator 6.1.3. Metric tonnes of material relief assistance transported through ReliefEU operations.
Explanation: This indicator measures the metric tonnes of aid transported via air, sea and land in the context of ReliefEU operations.
Source of data: ERCC Analytics.

Baseline (2024)	**Interim milestone** (2027)	**Target** (2029)	**Latest known results** (2025)

([9]) Indicator is the same as is the Programme Performance Statements.

5 319 Metric tonnes	>baseline	>baseline	6 780 Metric Tonnes of which 1205 EU own stockpiles

Result indicator 6.1.4. Percentage of humanitarian aid initial budget allocated to Education in Emergencies ([10]).
Explanation: This indicator tracks the share of the EU humanitarian budget allocated to education in emergencies projects.
Source of data: Initial humanitarian aid budget.

Baseline (2024)	**Interim milestone** (2027)	**Target** (2029)	**Latest known results** (2025)
10%	10%	10%	10%

Main outputs in 2025:

External Communications actions

Output	**Indicator**	**Target**
See the table 'External communication actions' (page 5).		

Other major outputs

Output	**Indicator**	**Target**	**Latest known results**
Humanitarian needs are addressed per sector by DG ECHO-funded projects	Number of humanitarian projects per sector ([11])	n/a ([12])	-
	Mine actions		18
	Multi-purpose cash transfer		87
	Protection		267
	Food Security and Livelihood		85
	Health		204
	Education in Emergencies		103
	Shelter and Settlements		88
	Nutrition		112
	Disaster risk reduction / disaster preparedness		272
	Coordination		131
	Support Operations		94
	WASH		149
Children in need are reached by EU Education in Emergencies assistance ([13])	Number of children reached by EU Education in Emergencies assistance	>2 million	2.8 million

([10]) Indicator is the same as is the Programme Performance Statements.
([11]) Based on *EVA Actions* (internal tool compiling and comparing data from DG ECHO Actions) definition of Financial Year 2025 for a total of 613 projects – extraction from 28 January 2026.
([12]) This indicator is for monitoring purpose only, as it shows in which sectors the humanitarian aid budget was spent. Therefore, no target is set.
([13]) Indicator is the same as is the Programme Performance Statements.

Humanitarian needs are addressed by DG ECHO-funded interventions ([14])	Number of interventions by DG ECHO funded humanitarian aid operations (beneficiaries)	>145 million	265 million ([15])
DG ECHO funds a needs-based response to the most significant humanitarian crises worldwide	Funding per crisis	n/a ([16])	-
	West Africa		EUR 159 932 319
	Central Africa		EUR 117 500 000
	Upper Nile Basin		EUR 287 500 000
	Horn of Africa		EUR 158 000 000
	Southern Africa, Indian Ocean		EUR 39 000 000
	DRC and Great Lakes Region		EUR 118 600 000
	North Africa		EUR 20 000 000
	Iraq		EUR 20 000 000
	Arabian Peninsula		EUR 120 000 000
	Middle East		EUR 527 391 017
	Türkiye		EUR 20 000 000
	Ukraine, Western Balkans and Caucasus		EUR 238 151 488
	South West and Central Asia		EUR 186 000 000
	South & East Asia and Pacific		EUR 103 317 900
	Latin America and Caribbean		EUR 153 720 753
DG ECHO funds a needs-based humanitarian response in crisis-affected countries worldwide ([17])	Number of countries in which DG ECHO funded humanitarian aid operations	n/a ([18])	110

([14]) Indicator is the same as is the Programme Performance Statements.

([15]) The figure of 265 million interventions was extracted from Eva Actions (a data management tool compiling data from humanitarian operations) on 28 January 2025. It should be noted that a beneficiary might be covered by several interventions. The number of direct beneficiaries will be available during the third quarter of 2026.

The information on the number of interventions presents the following shortcomings.

- This figure double-counts beneficiaries targeted by more than one intervention, or multiple times by one action
- The number of interventions changes over time, increasing continually based on the progressive encoding of data by partners.

([16]) This indicator is for monitoring purpose only, as it shows in which sectors the humanitarian aid budget was spent. Therefore, no target is set.

([17]) Indicator is the same as is the Programme Performance Statements.

([18]) This indicator is for monitoring purpose only, as it shows in which sectors the humanitarian aid budget was spent. Therefore, no target is set.

DG ECHO supports humanitarian partners and emergency responders with a variety of tools	Number and value in EUR of ReliefEU capacities and operations carried out	EUR 59.7 million allocated to the development and deployment of ReliefEU capacities in 2025. 10 operations # of new capacities developed and # of operations to be provided end of 2025	EUR 57.2 million allocated to the maintenance, development and deployments of ReliefEU capacities in 2025. 2 new capacities created. 20 crises response in 18 countries.
DG ECHO updates its Humanitarian Food and Livelihoods Assistance policy guidelines, to ensure they remain aligned with the current context and practices, and to enhance the effectiveness and efficiency of aid delivery.	Updated policy guidelines are adopted and published in DG ECHO's and ECHOFIELD's websites	May 2025	Completed
	New guidelines are disseminated to colleagues in HQ and field offices, partners and other stakeholders	End 2025	Ongoing (continuous process)
DG ECHO updates its Humanitarian Health policy guidelines, to ensure they remain aligned with the current context and practices, and to enhance the effectiveness and efficiency of aid delivery.	Updated policy guidelines are adopted and published in DG ECHO's and ECHOFIELD's websites	March 2025	Completed
	New guidelines are disseminated to ECHO HQ and field offices, partners and other stakeholders	End 2025	Completed

General objective 6: A global Europe: Leveraging our power and partnerships
Specific Objective 6.2: Humanitarian principles are respected and humanitarian assistance remains needs based.
Related to spending programme(s): HUMA

Result indicator 6.2.1 Percentage of projects that can be monitored on-site ([19]) ([20]).
Explanation: The ability of DG ECHO as a donor to monitor EU-funded humanitarian aid projects is a reflection, in part, of the state of the humanitarian space, and its commitment to work towards access of humanitarian aid to those most in need
Source of data: EVA Actions and FichOps
This result indicator is selected as a KPI

Baseline (2024)	**Interim milestone** (2027)	**Target** (2029)	**Latest known results** (2025)
92.7%	> 90%	> 90%	92.2%

([19]) This concerns monitoring in the field by DG ECHO staff. In cases where such monitoring cannot take place due to access/security problems, other available monitoring measures are applied to provide the best possible assurance that funded actions are implemented as planned.
([20]) Indicator is the same as is the Programme Performance Statements.

Result indicator 6.2.2. Percentage of humanitarian aid projects that integrate gender and age considerations. **Explanation:** The Gender-Age Marker is a tool that assesses to what extent humanitarian actions integrate gender and age considerations, through a set of four criteria. **Source of data:** DG ECHO Gender-Age Marker as presented in HOPE, based on the most recent mark provided by the desk officer at the most recent report stage.			
Baseline (2024)	**Interim milestone** (2027)	**Target** (2029)	**Latest known results** (2025)
86.4%	90%	95%	44%

Result indicator 6.1.3. Number of EU-funded humanitarian projects with an International Humanitarian Law component. **Explanation:** A reflection of the EU's commitment to furthering International Humanitarian Law in practice. **Source of data:** HOPE/EVA Actions			
Baseline (2024)	**Interim milestone** (2027)	**Target** (2029)	**Latest known results** (2025)
36	>36	>36	46

Main outputs in 2025:			
New Other major outputs			
Output	**Indicator**	**Target**	**Latest known results**
The importance of respecting International Humanitarian Law is regularly highlighted in statements and social media messages issued by the Commissioner for Crisis Management	Number of public reactions related to international humanitarian law from the Commissioner for Crisis Management	30	123 93 social media messages and 30 statements/speeches

ANNEX 3: Draft annual accounts and financial reports

https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/extensions/BUDG_Annex3/BUDG_Annex3.html

ANNEX 4: Financial scorecard

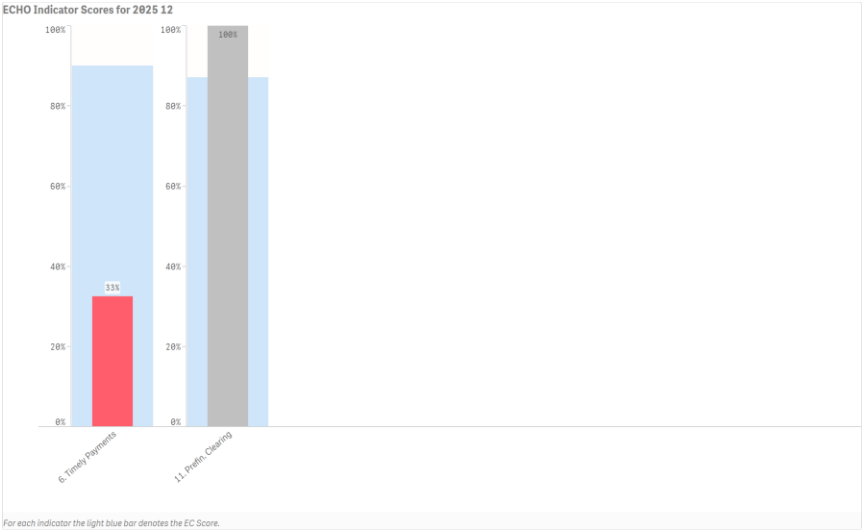
Operations funded under the MFF

https://dashboard.tech.ec.europa.eu/qs_digit_dashboard_mt/public/extensions/BUDG_Annex4/BUDG_Annex4.html

The transition in 2025 to the Commission's new accounting system, SUMMA, has required the adjustment to a new system and has impacted budget implementation tasks, processes and financial management activities, particularly during the first part of the year. In verry few cases, this has resulted in slight delay in payments.

Regarding timely payments, the result of 96% achieved by DG ECHO is a positive result taking into consideration the continuous overall high volume of transactions over the past years as well as the complexity of DG ECHO operations. DG ECHO maintains its rate of timely payments stable through regular and standard checks on open invoices.

Operations funded under the EDF



Indicator	Objective	Comment	ECHO Score	EC Score
1. Commitment Appropriations Implementation	Ensure efficient use of commitment appropriations expiring at the end of Financial Year	The indicator is not applicable for DG ECHO in 2025 due to the lack of underlying transactions recorded by DG ECHO in 2025.	-	-
2. Commitment Forecast Implementation	Ensure the cumulative alignment of the commitment implementation with the commitment forecast in a financial year	The indicator is not applicable for DG ECHO in 2025 due to the lack of underlying transactions recorded by DG ECHO in 2025.	-	-
3. Payment Appropriations Implementation	Ensure efficient use of payment appropriations expiring at the end of Financial Year	The indicator is not applicable for DG ECHO in 2025 due to the lack of underlying transactions recorded by DG ECHO in 2025.	-	-

4. Payment Forecast Implementation	Ensure the cumulative alignment of the payment implementation with the payment forecast in a financial year	The indicator is not applicable for DG ECHO in 2025 due to the lack of underlying transactions recorded by DG ECHO in 2025.	-	-
5. Global Commitment Absorption ([21])	Ensure efficient use of already earmarked commitment appropriations (at L1 level)	The indicator is not applicable for DG ECHO in 2025 due to the lack of underlying transactions recorded by DG ECHO in 2025.	-	86%
6. Timely Payments	Ensure efficient processing of payments within the legal deadlines	Timely Payments: Due to the small volume of transactions, the performance under this indicator for EDF funds is not representative of the overall performance of the DG.	33%	90%
7. Timely Decommitments	Ensure efficient decommitment of outstanding RAL at the end of commitment life cycle	The indicator is not applicable for DG ECHO in 2025 due to the lack of underlying transactions recorded by DG ECHO in 2025.	-	75%
8. Invoice Registration Time	Monitor the accounting risk stemming from late registration of invoices in the central accounting system ABAC	The indicator is not applicable for DG ECHO in 2025 due to the lack of underlying transactions recorded by DG ECHO in 2025.	-	91%
9. Accounting Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the accounts	The indicator is not applicable for DG ECHO in 2025 due to the lack of underlying transactions recorded by DG ECHO in 2025.	-	-
10. Management Data Quality	Ensure the good data quality of ABAC transactions with the focus on fields having a primary impact on the management decisions	The indicator is not applicable for DG ECHO in 2025 due to the lack of underlying transactions recorded by DG ECHO in 2025.	-	-
11. Timely Invoice PF clearing	Ensure efficient clearing by invoices of prefinancing payments within the invoice payment time limit		100%	87%

([21]) Due to technical limitation: 1. the indicator does not take into account the Com L1 Consumption between the FDC ILC date and the FA FDI allowed as an exception in the external actions for Com L1 of type GF, i.e. with Financing Agreement, under the FR2018 Article 114.2. 2. it is technically not possible to exclude the decommitment of RAL (C8) which is subsequently re-committed for a new purpose. As a result, the actual Indicator score may be slightly higher than the one reported for DGs using the GF commitments.

ANNEX 5: Materiality criteria

To identify material deficiencies that need to be disclosed in the Declaration of Assurance by the Authorising Officer by Delegation (AOD), DG ECHO considered the following qualitative and quantitative criteria, assessing whether a deficiency is significant and should lead to reporting as a reservation.

Qualitative criteria for defining significant weaknesses

To identify significant weaknesses that could have a negative impact on the statement of assurance related to the use of resources and the legality and regularity of operations provided by its AOD, DG ECHO considers any (i) significant errors, taking into account their frequency and occurrence, and (ii) significant internal control weaknesses that have been identified. Furthermore, any issues that could damage DG ECHO's reputation are also considered.

The identification of significant weaknesses of the Internal Control system is retrieved from various sources, such as the annual assessment of the functioning of the Internal Control Framework, the continuous assessment of the effectiveness of the internal control performed by DG ECHO's management, the conclusions from reports issued by various control bodies (ECA, IAS etc.) or the reports from entrusted entities, as well as the direct reporting to the Director-General by DG ECHO's staff.

DG ECHO also takes into account all major issues that have been outlined by the various control bodies or situations where a significant reputational risk may occur.

Quantitative criteria for defining reservations

To define the quantitative criteria, DG ECHO follows the proposed Commission standard, which is consistent with the European Court of Auditor's threshold for materiality, i.e. considers that a weakness is significant when the value of transactions affected represents more than 2% of the annual payments under a Relevant Control System (according to the calculations of the Residual Error Rate).

De minimis' threshold for financial reservations

Since 2019 ([22]), a 'de minimis' threshold for financial reservations has been introduced. Quantified annual activity report reservations related to residual error rates above the 2% materiality threshold are deemed not substantial for segments representing less than 5% of a department's total payments and with a financial impact below EUR 5 million. In such cases, quantified reservations are no longer needed. Cases where the 'de minimis' threshold applies this year are reported in annex 9.

([22]) Agreement of the Corporate Management Board of 30/4/2019.

ANNEX 6: Relevant Control System(s) for budget implementation (RCSs)

DG ECHO manages humanitarian aid and civil protection operations. Each has a different legal basis and implementing rules, with cross sub-delegated funds from other DGs, resulting in three main Relevant Control Systems (RCS).

DG ECHO´s internal control system is designed to provide reasonable assurance regarding the achievement of the five objectives set out in Article 36 of the Financial Regulation. Reasonable assurance is also measured in terms of level of materiality which, based on the overall control objective 7 does not exceed the materiality threshold of 2%.

In DG ECHO, assurance is provided on the basis of an objective examination of evidence of the effectiveness of risk management, control and governance processes. This examination is carried out on a continuous basis and the results are explicitly documented and reported to the Director General. In particular, the following reports and documentation are considered:

- the reports from Authorising Officers by Sub-delegation (AOSDs) managing DG ECHO's budget appropriations;
- the reports and/or management declarations from the organisations managing grants under indirect management, as well as the results of the DG's supervisory controls on the activities of these bodies;
- the contribution by the Director in charge of Risk Management and Internal Control (DRMIC), including the results of internal control monitoring at the DG level;
- the reports on recorded exceptions, non-compliance events and any cases of 'confirmation of instructions' (Article 92(3) of the Financial Regulation);
- the reports on ex-post supervision and audit results;
- the limited conclusion of the Internal Auditor on the state of internal control, and the observations and recommendations reported by the Internal Audit Service (IAS);
- the observations and the recommendations reported by the European Court of Auditors (ECA).

The systematic analysis of the available evidence provides sufficient guarantees as to the completeness and reliability of the information reported and results in the full coverage of the budget delegated to the Director-General of DG ECHO.

DG ECHO made also payments related to staff and missions as shown in Annex 9 Table X, for which the risk has been assessed as low. The expenditure covering administrative expenses for salaries and/or missions, for which the payments are executed by DG HR and PMO, in accordance with the instructions provided by DG ECHO ([23]). The executing service implements the necessary technical-level controls and submits a declaration to DG ECHO on the compliance of these payments with the principle of sound financial management, as well as their legality and regularity. These expenses are considered to present a low level of risk and are therefore subject to a flat rate of 0.5%, as corroborated by the control results of the executing service(s).

([23]) Type III co-delegation.

More information on the implemented controls can be found in the DG HR and PMO annual activity reports.

Humanitarian aid and civil protection are funded by two main funding sources: credits received from the Multi Annual Financial Framework (MFF), as well as the funds stemming from the temporary European Union Recovery Instrument (NextGenerationEU/NGEU).

The 2021-2027 MFF has been in place since 1 January 2021. The initial share allocated from this budget for the total 7-year period amounted to EUR 11 569 million for humanitarian aid, and EUR 1 263 million for civil protection (November 2020 prices). This budget is implemented annually.

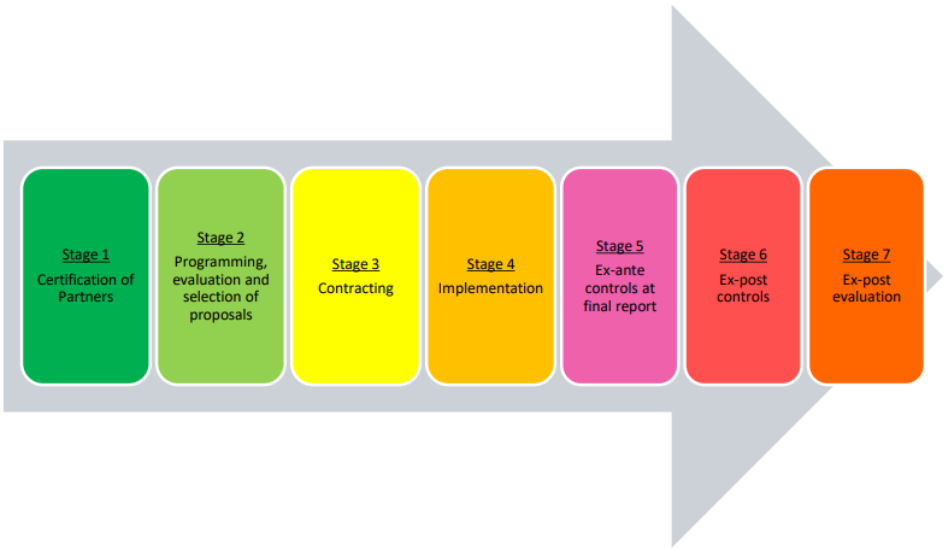
Civil protection received a top-up amounting to EUR 2 056 million from NGEU funds. The legal commitments of programmes financed from NGEU funds had to be made by 31 December 2023 and related payments will be made by 31 December 2026

DG ECHO's 2025 budget, amounted to EUR 2.82 billion. Commitment appropriations originating from the Multiannual Financial Framework (MFF) strand amounted to EUR 2.82 billion, of which EUR 2.56 billion were allocated to humanitarian aid operations, EUR 245.09 million to civil protection and EUR 12.17 million for other prerogatives and support and administrative expenditure.

With a view to setting up the control structures to manage these funds, DG ECHO has defined and reports on three main Relevant Control Systems: humanitarian aid implemented through direct management (RCS1), humanitarian aid implemented through indirect management (RCS 2), and civil protection implemented essentially through direct management (RCS 3) but also through indirect management in minor scale (RCS4). Other transactions, implemented through direct and indirect management, while representing smaller transactions, are also controlled (RCS 5 and 6). This categorisation is periodically reviewed and might be subject to changes. The RCS mentioned above shall apply also for the next strategic cycle, however, DG ECHO will carefully review controls and RCS classification shall its activities variate sensibly.

The inherent risks of DG ECHO are associated with the nature of its operations, which are delivered in difficult environments characterised by unpredictability, volatility, insecurity and restricted access to crisis-affected people, which poses a significant challenge to the implementation of actions. DG ECHO seeks to contain and reduce the risks to an acceptable level, inter alia through its control architecture, security policy and guidance.

DG ECHO's control systems are adapted to the specific risks of each control segment and ensure a proper implementation through several layers of checks and controls at the various stages of the project cycle. For Humanitarian Aid, DG ECHO identifies the following seven main stages of the grant and procurement management processes:



These stages apply to all main relevant control segments, with some differences reflecting the specific financial procedures and risk profiles. They should not be seen in isolation, as each of them contributes to providing the overall reasonable assurance on the legality and regularity of all transactions. Indeed, for the overall control system to be effective, its different stages must be properly linked, i.e., it must be ensured that observations made at each control stage are properly carried over and taken into account at subsequent control stages.

Stage 1 – Certification of Partners (24)

Based on the Humanitarian Aid Regulation, DG ECHO implements humanitarian aid operations by funding projects implemented by its partners such as:

- European humanitarian non-governmental organisations (Article 7 HAR);
- International Organisations, including UN Agencies (Article 8 HAR);
- Member States' Specialised Agencies (Article 9 HAR).

DG ECHO works with about 200 partner organisations to provide humanitarian assistance throughout the world (25). To receive funding through direct management (RCS 1), NGOs need to undergo a pre-identification process referred to as certification. They must fulfil certain criteria (e.g., comply with humanitarian principles – humanity, neutrality, impartiality and independence, have a certain amount of experience with humanitarian aid projects, and be established in the EU/EEA) to receive an EU Humanitarian Partnership Certificate valid for 7 years (2021 – 2027).

MSSAs working under direct management need to also undergo a pre-identification process referred to as a recognition procedure. These agencies are national public bodies or bodies governed by private law with a public-service mission in the area of humanitarian aid set-up in a Member State of the European Union and need to fulfil certain criteria to be recognised as DG ECHO partners.

(24) To be noted that 'certification' under Stage 1 covers all main RCSs. It is not limited to and should not be confused with the 'certification' related to NGOs.
(25) Information on DG ECHO's partnerships can be found here.

Furthermore, in line with Article 62(1) of the Financial Regulation, DG ECHO may entrust budget implementation tasks to IOs and MSSAs (26) under the funding method of indirect management (RCS 2). More specifically, Article 154(3) of the Financial Regulation requires that these IOs and MSSAs must ensure a level of financial management and protection of the EU's financial interest that is equivalent to that of the EC when it implements the EU budget directly. This capacity is verified by carrying out an ex-ante assessment, i.e., a pillar assessment (PA) (27) assessing their systems, rules and procedures. Subject to a positive assessment, the Commission can sign contribution agreements with the entrusted entity. In addition, entrusted entities have the obligation from the Delegation and Contribution Agreements to submit periodic Management Declarations and/or Control or Audit Opinion. These also include the annual reports and progress reports for financial instruments and guarantee agreements.

As regards civil protection, no certification is applied. Direct grants for prevention and preparedness are mainly awarded to the national civil protection and disaster risk management authorities as well as other competent national authorities of EU Member States and UCPM Participating States. In case of funding to a non-public body, the financial capacity is checked in principle by the Research Executive Agency (REA) validation services.

Participation in UCPM activities is mostly voluntary and the EU Member States' authorities are directly involved through the Civil Protection Committee (CPC) (28) by giving an opinion on the multi-annual work programme. Co-financing rates help ensure that Member States keep an interest and incentive to carry out operations in an effective and efficient manner.

Equally, entities receiving civil protection grants of response actions are mostly directly identified in legislation and are almost exclusively awarded to the national authorities of EU Member States with whom the Commission has established long-term relationships of trust and recurrent programming.

Humanitarian Aid - Direct Management - RCS 1			
Awarding of the Certificate to NGO partners and Recognition as MSSA			
Control Objective: Ensuring conformity of applicants/partners with the Humanitarian Aid Regulation (HAR) criteria			
Risk addressed	Applicants for partnership do not comply with the suitability criteria for EU funding, as provided in the HAR		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Ex-ante assessment of applications – all NGO applicants for the Humanitarian	The assessment covers legal status, humanitarian principles, financial status, systems, accountability (including implementing partners' arrangements), ethics, anti-fraud and anti-corruption and safeguarding, operational capacity, compliance with rules and regulations, internal control.	Receipt of applications to become certified partners.	External audit team (assessment of audit reports) – E2 Legal team – E1 (assessment of legal

(26) More information on MSSAs indirect management can be found here. In addition, information about the application process of MSSAs under both direct and indirect management can be found at the DG ECHO's Partners' website here.
(27) There are nine pillars covered by the assessment as set out in Article 154(4) of the Financial Regulation: 1) the internal control system, 2) the accounting system, 3) an independent external audit, 4) rules and procedures for providing financing from EU funds through grants, 5) procurement, 6) financial instruments, 7) exclusions from access to funding, 8) publication of information on recipients and 9) protection of personal data.
Pillars 1, 2, 3, 7, 8, and 9 are mandatory, and (in principle) always subject to assessment. In addition, depending on the nature of the budget implementation tasks forecasted by the organisation/entity undergoing the PA, (all or several of) pillars 4 to 6 (financial pillars) could be subject to assessment too. In the exceptional case that none of the pillars 4 to 6 are assessed, there is no need to assess pillar 7 and 8 (rules and procedures for exclusion and publication). See DG INTPA´s intranet and the terms of reference for the pillar assessment methodology in the COMMISSION DECISION of 17 April 2019 on establishing new terms of reference for the pillar assessment methodology to be used under Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council (2019/C 191/02.
(28) The Civil Protection Committee is a committee within the meaning of Regulation (EU) No 182/2011.

Partnership Certificate			questions and legal relations with DG ECHO partners, awarding certification and any appeal)
Assessment of applications – MSSAs applicants for the recognition as DG ECHO partner	The assessment of MSSAs checks if the entities comply with the following set of eligibility criteria: legal registration in a MS, legal personality, humanitarian mandate and respect for humanitarian principles, financial solidity, and procurement procedure. (29)	Receipt of applications to be recognised as DG ECHO partners.	Legal team – E1 (assessment of legal questions and legal relations with DG ECHO partners, recognition process and any appeal)
Periodic assessments – all certified NGO partners (30)	DG ECHO assesses, which includes using the corporate SEDIA tool concerning financial capacity, whether the NGOs continue to comply with the Certificate conditions. For each periodic assessment, the NGOs must provide a self-declaration of compliance with humanitarian principles, Declaration on Honour, audited annual accounts with an auditor's opinion and inform about any potential substantial changes to their systems in place. The financial checks are mostly based on 3 criteria: quick ratio (liquidity), solvency ratio (independency) and operating income. A weak solvency ratio leads to mitigating risk measures such as a reduction of the % of pre-financing of grants signed during the year. The External Audit team will carry out a certain number of compliance audits per year of key Partners, as well as follow-up reviews of critical recommendations. The results of these audits and reviews will feed into the periodic assessment, where relevant.	yearly	External audit team – E2 Legal team – E1 Finance team – E3
Information about changes - All certified NGO partners	Partners must inform DG ECHO immediately of any change in their legal or organisational situation through a legal modification request or modification of the organisation's data.	In case of change.	Legal team – E1 or E3 (for financial changes)
Documents and Templates	The Financial Regulation The Humanitarian Aid Regulation Terms of Reference for ex-ante assessment 2019 The EU Humanitarian Partnership Certificate 2021-2027 EU HUMANITARIAN PARTNERSHIP CERTIFICATE - GUIDANCE 2021 List of certified NGOs as EU Humanitarian partners (2021-2027); List of IO partners (incl. UN agencies); List of MSSAs partners MSSAs application form Full list of reference documents regarding IOs for the period of 2021-2027 Full list of reference documents regarding NGO partners for the period of 2021-2027 Template of the Assessment report to be used by the auditors		

Humanitarian Aid - Indirect Management – RCS 2			
Pillar Assessment			
Control Objective: Ensuring that the entrusted entity is fully prepared to start/continue implementing the delegated funds autonomously with respect of all 5 Internal Control Objectives			
Risk addressed	The financial and control framework deployed by the entrusted entity is not fully mature to guarantee achieving all 5 ICOs (legality and regularity, sound financial management, true and fair view reporting, safeguarding assets and information, anti-fraud strategy).		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Ex-ante pillar assessment of organisations – all	An assessment of the systems, rules and procedures of the entities implementing Union funds is made. The areas covered by these assessments are called "pillars" and include:	Before entering a framework agreement, or when the Terms of Reference for the	Legal team – E1;

(29) More information on MSSA's partnership with DG ECHO can be found here.

(30) To be noted that MSSAs are not part of the periodic assessments.

(potential) partners under IM	(1) internal control systems, (2) accounting systems, (3) independent external audit, (4) rules and procedures for providing financing from EU funds through grants, (5) procurement, (6) financial instruments, (7) exclusion from access to funding, (8) publication of information on recipients, (9) protection of personal data.	assessments have been substantially modified, making the previous assessment obsolete; or in case of substantial change to the IM Partner's systems, as declared by the Partner.	Audit team – E2;
Documents and Templates	The Humanitarian Aid Regulation Financial and Administrative Framework Agreement, Financial Framework Partnership Agreement(s) ToR for Pillar Assessments Pillar Assessment reports Vade-mecum on indirect management (including pillar assessment) by BUDGpedia		

Stage 2 - Programming, evaluation and selection of proposals

The humanitarian aid budget is mainly sourced from the Multi Annual Financial Framework (MFF), implemented through the yearly adoption of a 'Worldwide Decision' which covers all humanitarian aid actions which the European Commission anticipates funding during a given period. In the context of this Decision, DG ECHO prepares and publishes 'Humanitarian Implementation Plans (HIPs)' which provide more detailed information on the operational priorities identified. The purpose of the HIPs and their annex (HIPTA) is to serve as a communication tool for DG ECHO's partners and to assist in the preparation of their proposals. Besides the HIPs, the European Commission can also allocate funds following emergency or ad-hoc decisions. Read more about the funding here.

In order to ensure the implementation of the UCPM, the Commission adopts the Civil Protection Multi-Annual Work Program as well as Emergency Response Decisions (31). Both Decisions provide the breakdown of the various types of actions funded under the budget articles concerned. Civil protection activities are grouped into three policy objectives: (1) Prevention, (2) Preparedness, and (3) Response. Activities are mainly implemented using the direct management modality, through grants. Procurement or reimbursement of expenditures is also used, as well some activities implemented through indirect management.

Direct grants for prevention and preparedness are mostly awarded to the national civil protection authorities as well as regional administrations of EU Member States with whom the Commission has established long-term working relationships. Participation in UCPM is voluntary and the States' authorities are directly involved through the Civil Protection Committee by giving an opinion on the multi-annual work programme. Co-financing helps to ensure that Member States keep an interest and incentive to carry out operations in an effective and efficient manner.

Equally, authorities receiving civil protection grants for the co-financing or fully financing of response operations are directly identified in legislation and so almost exclusively (32) awarded to the national authorities of EU Member States and UCPM Participating States with whom the Commission has established long-term relationships of trust and recurrent programming. In

(31) See Work Programmes & Response Decisions (europa.eu).

(32) There is also a framework contract with a logistics broker that can be activated in the exceptional case that no transport solution by a Member States could be identified.

addition, DG ECHO awards adaptation grants annually to eligible entities in Member States and Participating States, to upgrade or repair response capacities so that they can be deployed under the UCPM.

Furthermore, since 2019, the Commission finances the development of rescEU capacities. rescEU is EU's strategic reserve of response capacities fully funded by the Commission. It was established to provide assistance in overwhelming situations where overall existing capacities at national level and those pre-committed by Member States to the European Civil Protection Pool are not, in the circumstances, able to ensure an effective response to the various kinds of disasters. It encompasses the establishment, development, and maintenance of these response assets, which are hosted by Member States. The Member States retain legal ownership, albeit with the added responsibility of complying with EU obligations. Specifically, they are obligated to keep these assets available for UCPM operations upon a request for assistance.

DG ECHO also funds a number of civil protection exercises every year through a call for proposals for full-scale exercises and a call for tenders for modules field and table-top exercises. The Union Civil Protection Knowledge Network was created with the 2019 revision to the UCPM as a platform to aggregate, process and disseminate knowledge and information relevant to the UCPM. Through the Knowledge Network, the Commission also runs a training programme, offering experts from all over Europe opportunities to deepen knowledge about the UCPM. Alongside full-scale exercises, which are mostly organised by civil protection authorities of Member States and UCPM Participating States, modules field and table-top exercises (EU MODEX) are organised under the supervision of the Commission.

Most of the prevention and preparedness grants and procurements are implemented in accordance with the regular calls for proposals and calls for tenders, following the Financial Regulation and the related DG BUDG guidance (33). The Calls for proposals are addressed to actors in the field of civil protection and related fields, both public and private entities, including IOs, with the aim of strengthening the UCPM, both within the territories of Member States, Participating States (34) and third countries.

Civil protection grants are monitored as regards their operational and financial aspects by dedicated teams. Ex-ante and ex-post controls, following the approach applicable to humanitarian aid grants apply also to CP grants to provide reasonable assurance on the legality and regularity of transactions. A step by step guide has been made available to DG ECHO staff to provide a general guidance and ensure coherence and consistency in the way DG ECHO awards and processes grants in civil protection.

Programming

(33) Adaptation grants for the European Civil Protection Pool are awarded without a call for proposal, as provided by the UCPM legislation, but following an open and competitive process.
Furthermore, the Financial Regulation provides for the exceptions to calls for proposals, namely for those cases when grants may be awarded without call for proposals (Article 195). As an example:
-for civil protection operations or crisis management aid;
-to bodies with a de jure or de facto monopoly or to bodies designated by MS, under their responsibility, where those MS are in a de jure or de facto monopoly situation;
-to bodies identified by a basic act;
-for activities with specific characteristics that require a particular type of body on account of its project competence, its degree of specialisation or its administrative powers, on condition that the activities concerned do not fall within the scope of a call for proposals.
(34) According to the revised Decision No 1313/2013/EU, Participating States are only non-EU countries participating in the Mechanism.

All main RCS			
Control Objective: Ensuring that the Commission funds the proposals that best contribute to the achievement of the policy and programme objectives (effectiveness); compliance (legality & regularity); and prevention of fraud (anti-fraud strategy)			
Risk addressed	The programme documents do not adequately reflect the policy objectives and priorities. The process and the eligibility, selection and award criteria are not adequate to ensure an appropriate evaluation of proposals		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Ensuring relevance of programme documents – all relevant documents	1. Hierarchical validation within the authorising department 2. Inter-service consultation, including all relevant DGs 3. Adoption by the Commission	Preparation and adoption of programme documents.	Relevant operational staff; Staff coordinating ISC and Commission Decisions
Humanitarian aid: Ex-post assessment of the HIPs – all HIPs n-1	Lessons learnt exercise, including follow-up.	Before preparation of the (next) HIPs.	DG ECHO staff involved in drafting, approving, and implementing the HIPs
Documents and Templates	CP Annual Work Programme and Financing Decision Emergency Support Operational Priorities (ESOP) Worldwide Decision Emergency decisions Humanitarian Implementation Plans (HIPs)		

Selecting and awarding – evaluation and selection of proposals

Humanitarian Aid – Direct and indirect management – (RCS 1 and 2)			
Control Objective: Ensuring relevance of proposal selection to the policy objectives; a sound allocation of funds to actions (best value for money; effectiveness, economy, efficiency); compliance (legality & regularity); and fraud prevention (anti-fraud strategy).			
Risks addressed: The evaluation, ranking and selection of proposals are not carried out in accordance with established procedures, policy objectives, priorities, or with the defined eligibility, selection and award criteria. The description of the action in the grant agreement includes tasks that do not contribute usefully to the achievement of the operational objectives, and/or the necessary costs are over-estimated.			
Control Task	Description	Timing/Stage	DG ECHO Responsible
Ensuring adequate qualifications of staff assigned to the selection process – all staff to be assigned	The following staff categories are involved in the selection process: 1. Geographical desk officers in charge of the relevant file at headquarters. 2. Technical assistants in charge of the relevant country/file, based in the country of operation 3. Thematic field experts 4. Relevant Geographical Team Leaders at HQ; 5. Relevant Geographical Heads of Unit For 1 and 2 ("core staff"), qualifications are ensured by the experience gained through daily coordination and monitoring of the implementation of Humanitarian Aid, and regular operational training. For 3 (thematic consultation), qualifications are verified at recruitment and enhanced by continuous on-the-job training and field missions to countries of operation.	Receipt of proposals	Responsible operational management HR training staff Field Network responsible Unit – E4

	Categories 4 and 5 (supervision) are trained in humanitarian aid and carry out regular field missions to be acquainted with the operating context. On-the-job training is based on multiple sources as required by each individual file.		
Ensuring a sound assessment of proposals – all proposals	The assessment of proposals is based on general quality criteria established in the HIP Technical Annex, as well as on specific strategic and operational criteria, including policy compliance, also defined in the HIP and its annexes for each humanitarian region/country/crisis, as applicable. Guidelines are available for both HIP and HIP Technical Annex. The criteria, structured around main categories, are taken over in a Dashboard, whose template is available in HOPE. The Dashboard lists all proposals received for a given allocation round. It allows to encode a narrative appraisal of each proposal by desk officers and by field staff, each of whom assesses the proposals independently. A consolidated scoring per criteria and final recommendations for funding resulting from HQ/field joint appraisal are subsequently added. A Dashboard is completed for each selection process, under the supervision of the Team Leader. Once finalised at team level, the Dashboard is submitted to the Head of Unit for verification and for final approval. The dashboard may be discussed and possibly modified in an ad-hoc meeting with the responsible Head of Unit and the responsible geographical team. Once the preliminary selection of proposals is completed at Unit level, the Head of Unit informs the Director, who may request supplementary information or clarifications. The finally approved Dashboard is annexed to an explanatory note that summarises the different steps of the process. The note is signed by the Head of Unit and registered in Ares. In the event of changes to the Dashboard resulting from the revision of proposals (see next box), an update to the note is registered in Ares. Careful assessment of projects requiring application of remote management (35).	Planning and implementing the proposal assessment	Desk officers/Team Leaders/Head of Geographical Unit
Review and validation of selected proposals by the AO – all selected proposals	All proposals preliminarily selected as per the dashboard are revised thoroughly from a technical viewpoint. Applicants receive detailed feedback from DG ECHO HQ with specific and reasoned requests for adjustments, as applicable. This phase allows to remove activities or components that do not contribute usefully to the achievement of the sought operational objectives, in line with the analysis	After the evaluation of proposals.	AO

(35) When humanitarian access is limited, Remote Management can be used to provide relief both under Direct and Indirect Management. Typically, this involves humanitarian organisations transferring operational responsibilities, usually carried out by expatriate staff, to national and local employees or to implementing partners. DG ECHO carefully assesses the circumstances prior to funding actions by considering the replies to pre-set questions included in the Certificate guidelines. Actions using remote management are not funded unless necessary in view of the operational circumstances, such as security concerns, major bureaucratic obstacles, and force majeure.
-Exceptional Extreme Operational Constraints (EEOCs) in crisis contexts may pose even greater challenges to deliver humanitarian assistance. DG ECHO has witnessed that partners may be unable to fully apply the standard procedures for delivering life-saving support. Thus, to respond to the humanitarian imperative while continuing to comply with the Financial Regulation with regard to legality and regularity, DG ECHO has developed a dedicated framework of procedures and verification methods for the implementation of actions implemented under such circumstances. These procedures are aligned with the requirements of the Financial Regulation

	included in the dashboard. Improvements to budget efficiency may be requested at this stage, if needed. All requested changes are subject to a negotiation phase, which takes into account the views of both parties and the situation on the ground. Only proposals that undergo this phase successfully are definitively selected for funding. For all selected proposals, an operational sheet (Fichop) is prepared, summarising the analysis and conclusions of both field staff and HQ staff, based on the outcome of the revision process. The Fichop is annexed to the contract visa circuit and provides the basis for an informed decision-making by the AO before the signature of the agreement. The AO may request further information and/or clarifications from the geographical team/the responsible Head of Unit before signing the agreement, and/or a revision of the Fichop, as applicable.		
Redress procedure – all contested decisions	All applicants for funding receive a notification concerning the status of the proposal they have submitted, as applicable. The notification spells out the main reasons for refusal. Applicants are provided with contact names at HQ and field, whom they can contact for further explanations. Contested decisions are normally related to insufficient or unclear reasons for refusal. In such cases, a second letter is sent, clarifying in detail the technical grounds of the decision and any other relevant factors that determined it. If necessary, a meeting is organised to clarify the respective expectations. In a context of humanitarian partnership, redress procedures typically consist in a dialogue among the parties, which can take place at different levels (desk officers/team leader or Head of unit). While partnership is the key reason explaining the limited number of contested decisions, time factors along with funding availability does not allow setting the selection procedure in stand-by pending the resolution of legal disputes.	After receipt of complaints from unsuccessful applicants	Redress committee or equivalent
Documents and Templates	Dashboard HIP templates/guidelines DG ECHO training policy and annual programme DG ECHO field staff recruitment policy DG ECHO country and sectoral experts job descriptions DG ECHO field missions planning Fichop Guidelines		

For prevention and preparedness actions, the annual Financing Decisions for civil protection and the corresponding Multi-annual Work Programme are subject to an opinion by Member States represented in the CPC. The CPC analyses the different actions and their objectives, the proposed budgets, the mode of implementation, and the expected results.

Prevention and preparedness grants are typically implemented in accordance with the procedures for regular calls for proposals, strictly following the Financial Regulation and the related DG BUDG and Legal Service/eGrants guidance. When these or other types of grants are awarded without call for proposals, under the exceptions offered by the Financial Regulation, it is explained to DG ECHO staff in internal guidance (Step-by-Step Guide) that they may make a brief reference, in the award decision, to the general exception in Article 195(a) of the Financial Regulation (that expressly covers “civil protection operations”). If, however, the invitation to submit proposals is, for whatever reason, expressly launched on the basis of the more detailed exceptions in letters (c) or (f) of Article 195, DG ECHO colleagues are informed, in the internal guidance, that they must duly substantiate the use of these exceptions in the award

decision (as required by the Financial Regulation), to show how the conditions for applying the exception are met. On the Portal, the reasons should be drafted in a box (it is possible to add up to 500 characters); the award decision generated by the system should be double checked in terms of correctness and completeness before its signature, especially where exceptions are invoked and justifications are needed.

As regards the response grants, in particular for any specified response need communicated by a competent authority, the ERCC solicits proposals from all Participating States in the EU Civil Protection Mechanism.

Civil protection – Direct management (RCS 3)
Control Objective: Ensuring relevance of proposal selection to the policy objectives; a sound allocation of funds to actions (best value for money; effectiveness, economy, efficiency); compliance (legality & regularity); and fraud prevention (anti-fraud strategy).
Risk addressed: The evaluation, ranking and selection of proposals is not carried out in accordance with the established procedures, the policy objectives, priorities and/or the essential eligibility, or with the selection and award criteria defined in the annual work programme and subsequent calls for proposals
Mitigating controls: Prevention and preparedness actions are defined in the annual Financing Decisions for civil protection and the corresponding Annual Work Programme and are implemented with the help of the eGrants/Sygma IT system that ensures systematic planning and follow-up of all actions. Accordingly: Standard templates are used for call for proposals to adhere to all relevant definitions and principles and provide fair competition to all candidates; Eligibility, exclusion, selection, and award criteria are correctly defined; Evaluations strictly follow all applicable rules including the correct reception and opening of applications, appointment or dispensing, and composition of Evaluation Committees, methodological evaluation of proposals and financial elements, evaluation of reports, adjustments and corrections of applications; Establishment of the list of applications proposed for award; Grant agreements are prepared with the help of the Contracts and Finance Unit in DG ECHO. Special attention is paid to matters of possible conflict of interests (CoI). Wherever relevant, all members of the Evaluation Committee sign an absence of CoI form before any financing is awarded.
Response grants are stipulated in the UCPM Decision and the corresponding Implementing Decision, including detailed annexes with request forms etc. To verify that the principles of economy, efficiency and effectiveness of the Financial Regulation are met, the following steps are taken into account: The information contained in the request for Community financing presented by the participating State; The needs expressed by the affected State; Any needs assessments carried out by experts reporting to the Commission during the emergency; Other relevant and reliable information available to the Commission at the time of the decision provided by participating States and by international organisations;

Stage 3 - Contracting: Transformation of selected proposals into legally binding agreements

DG ECHO establishes and signs contracts with successful applicants. For this, proposals (description of the action and the budget) are reviewed to remove possible arithmetical errors and ineligible costs, and to bring clarifications and minor corrections where relevant.

All main RCS			
Control Objective: Ensuring that the actions and funds allocation is optimal (best value for public money; effectiveness, economy, efficiency); compliance (legality and regularity); prevention of fraud (anti-fraud strategy).			
Risk addressed: The beneficiary does not meet eligibility criteria or lacks operational and/or financial capacity to carry out the actions. The description of the action in the grant agreement includes tasks which do not contribute to the achievement of the programme objectives and/or that the budget foreseen overestimates the costs necessary to carry out the action. The duration of the action is not conformity with the policy documents.			
Control Task	Description	Timing/Stage	DG ECHO Responsible
Ensuring that grantees fulfil stated criteria and that the action is in conformity	Validation of beneficiaries (eligibility and financial viability) Use of standard contractual templates Project and Financial Officers verify proposed budget for ineligible costs and arithmetical errors in budgets	Before signature of grant agreement	Project officers Financial Officers – Unit E3

with the HIP/call for proposals – all draft grant agreements	Signature of the grant and contribution agreements by the AOSD Careful assessment of projects requiring application of remote management (36)		AOSD
Documents and Templates	Application for grant (proposal) Draft Grant and Contribution Agreements Checklist for validation of grants		

Stage 4 - Implementation

Monitoring

This stage covers the monitoring of the operational, financial and reporting aspects related to the project.

All main RCS			
Control Objective: To ensure that the results of funded actions are of good quality and meet the objectives and conditions (effectiveness & efficiency) To ensure that the related financial operations comply with regulatory and contractual provisions (legality & regularity); prevention of fraud (anti-fraud strategy)			
Risks addressed	Actions do not – fully or partially – meet the technical description and requirements of the grant agreement. Payments do not correspond to the applicable contractual and regulatory provisions.		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Ensuring through monitoring that operational and financial conditions of the grant agreement are met during the implementation of the action	Humanitarian Aid: Operational and financial checks in accordance with the financial circuits (100% of projects) Operational authorisation by the AO (100% of projects) For riskier operations: Ex-ante in-depth and/or on-site verification (>95% of "monitorable" projects) For high-risk operations, reinforced monitoring (defined by risk criteria) If needed: Application of Suspension/interruption of payments; Penalties or liquidated damages; Referring fraud allegations to OLAF As regards civil protection, all actions are monitored in relation to their operational and financial aspects by dedicated teams, supported by ECHO's Contracts and Finance Unit (including the financial and legal teams, as needed) and the budget, financing, control and audit units. As regards grants for the development of rescEU capacities, where appropriate, the beneficiary of the grant consults DG ECHO on the technical specifications prior to launching a tender to procure the necessary materials and equipment. Reporting aspects related to the project and grant agreement are implemented, including on-site visits by DG ECHO experts for all actions, including projects, training, exercises, and all EERC/voluntary pool related activities. In particular: In principle, prevention and preparedness projects receive at least one site-visit by DG ECHO staff or via online meeting when a visit is not possible due to budget/staff constraints ; Trainings are very frequently attended by DG ECHO staff as observers to ensure the highest levels of quality;	During the period of the grant contract	Desk officers Field officers DG ECHO's Contracts & Finance Unit – E3 AOSD

(36) For more details on EEOCs and on Remote Management please see footnotes 23 and 35.

	In every CP Exercise by a Member State, DG ECHO staff participate in the preparatory events and the main exercise, including sometimes senior management and the Commissioner; Modules Exercises are prepared and attended by DG ECHO staff; All other civil protection actions regularly include the attendance of high-expertise professional colleagues who monitor and evaluate the actions. For operational monitoring purposes, the civil protection team in DG ECHO may make use of the expertise available in Member States civil protection services. Sometimes, experts from EU Member States are seconded in the DG ECHO Brussels premises.		
Documents and Templates	Grant agreement Project reports Internal rules and guidelines (e.g., Financial Circuits)		

Field audits

Humanitarian aid – direct and indirect management (RCS 1 and 2)			
Control Objective: To have a reasonable assurance that grantees have, on-the-spot, adequate management and control systems in place to ensure a successful implementation of the action, from an operational point of view (achievement of results), and from a legal (contractual) and compliance point of view (illegibility of expenditures, anti-fraud strategy, etc.).			
Risks addressed	The partner does not have the means to implement the action on-the-spot in conformity with DG ECHO operational and contractual requirements		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Audit of projects in the field – DG ECHO's Audit Strategy	A risk-based sample is selected and reflected in the annual audit plan on the basis of various criteria, such as: Operating theatres Budget allocated/size of agreements Input by operational and internal control desks Modus operandi (e.g., EEOC) Audits are carried out by the external auditors as per the FWC.	During the period of the grant contract	The External Audit Sector-E2 Desk and Field officers
Documents and Templates	Audit Strategy Audit Plan Audit framework contract Field Audit reports		

Stage 5 - Ex-ante controls of operational performance and legality & regularity – desk checks at final report step

Ex-ante controls are preventive controls put in place before a financial transaction takes place. They are designed to prevent errors, irregularities, or fraud from occurring in the first place. These controls are used to ensure that the necessary authorisations and approvals are in place, that the funds are used for their intended purposes, and that the applicable rules and regulations are followed.

Ex-ante controls are compulsory for all financial transactions as per Article 74(5) of the Financial Regulation and cover both the financial and operational aspects of transactions.

They can take the form of desk reviews or on-the-spot checks and aim at controlling compliance with legality, regularity and sound financial management (economy, efficiency, and effectiveness). In environments with a high-level risk, an additional ex-ante layer on a sample of transactions is sometimes implemented (level 2 ex-ante controls), depending on the authorising officer's judgment (very few cases in the Commission).

Some examples of ex-ante controls applied in DG ECHO are:

- pre-approval of budgets and expenditure plans;
- verification of the eligibility of costs before they are incurred;
- compliance checks on procurement procedures and contracts;
- authorisation of payments;
- assessment of risks associated with a particular transaction or activity.

As regards authorisation of payments, DG ECHO staff must perform all relevant control activities (37). Taking into account the principle of cost-effectiveness as well as the onboarding to e-Grants for UCPM actions, such controls shall include the request of relevant supporting documents (38), based on the analysis of the financial summary and the set of documents provided by the partner at this stage, as well as the approval of all deliverables required by the applicable grant agreement, including the certificates for financial statements (CFSs) for UCPM grants. Such mandatory expenditure verifications accompanying requests for payment may explicitly be required in contractual documents. The terms of reference for such controls are aligned with those of financial verifications launched by the Commission. Auditors are requested to deliver the list of all items checked. This aims to increase transparency, reliability and allow for re-performance.

When CFS is provided, the Financial Officer checks the compliance of the CFS template used, signature and independency of the auditor. Additionally, the Financial Officer ensures the auditors have checked all the eligibility criteria as per Grant Agreement, including but not limited to the eligibility period/amount, cost necessary/linked to the action etc. The Financial Officer makes sure the conclusion and/or exceptions mentioned in the CFS are taken into account in the final financial statement and if not, the Financial Officer adapts/incorporates the comments for the payment calculations.

All main RCS			
Control Objective: To have a reasonable assurance, before making the final payment, that the objectives of the action have been achieved from an operational point of view and that there are no errors or ineligible expenditure claimed by the partner at the final report stage.			
Risks addressed	Humanitarian Aid: direct management: A grant is fully reimbursed without having achieved its objectives and/or despite having non-eligible expenditure. indirect management: A contribution is fully paid without having achieved its objectives and/or despite having ineligible expenditure beyond the amount to be financed by DG ECHO according to the notional approach. Civil protection: A grant and/or contract agreement that has not achieved its objectives, and/or has claimed non-eligible expenditure, is fully reimbursed.		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Verification of performance and legality & regularity – all grant and contribution agreements	Final reports are assessed from an operational and financial point of view, based on detailed checklists, before providing the certified correct and the pass for payment	At the end of the project, when Final Reports are submitted; before the final payment	Operational officers DG ECHO's Contracts & Finance Unit AOSD
Documents and Templates	Operational and financial final reports Checklists (operational and financial) for final payment Expenditure verifications (Certificate of Financial Statement), whenever applicable		

(37) See checklists of main controls performed under humanitarian aid agreements here and under civil protection grants here.
(38) Examples of supporting documents are timesheets, invoices, cost declarations related to staff of national administrations or declarations on the absence on VAT or supporting documents in the case of full subcontracting.

Stage 6 - Ex-post controls

Ex-post audits and verification missions

Ex-post controls, on the other hand, are detective controls carried out after a financial transaction has taken place. These controls are designed to detect errors, irregularities, or fraud that may have occurred and to correct them.

Ex-post audits and verification missions cover both humanitarian action and civil protection expenditure. A DG ECHO ex-post audit is an assessment of Partners' internal controls and/or of the eligibility of the expenditure claimed by DG ECHO beneficiaries. Verification missions are carried out on actions implemented under indirect management. The audits and verifications are under the responsibility of DG ECHO's External Audit Sector, a team of experienced auditors. These audits are generally based on international auditing standards. The audits and verifications performed by DG ECHO are designed and executed in order to provide DG ECHO with the required level of assurance. Read more about External audit here.

DG ECHO regularly performs an assessment of the errors identified by auditors, with a view to adapt whenever necessary the relevant control activities so to address the systemic weaknesses identified.

All main RCS			
Control Objective: To provide final assurance to the AOD that payments done are legal and regular in conformity with the target error rate of 2%.			
Risks addressed	Ineligible expenditure has been claimed by a partner without being detected by ex-ante controls, and has been reimbursed to that partner.		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Ex-post audits/verification missions – randomly selected	A randomly selected sample of grant agreements and contribution agreements is included in the Audit Plan. Audits /verification missions are carried out by external auditors, based on an agreed methodology as per the FWC and on the Common Understanding on the use of ToRs for Expenditure Verifications (Agreement signed between EU and UN).	Closed grant and contribution agreement	External Audit Sector – E2
Documents and Templates	Audit Strategy Audit Plan Audit Framework Contract Audit reports/Verification reports		

Implementing results from ex-post audits/controls and fraud investigations

All main relevant control segments (RCS)			
Control Objective: To address systemic weaknesses of DG ECHO's ex-ante controls, based on an analysis of audit findings (sound financial management); To ensure appropriate accounting of recoveries to be issued (reliability of reporting, safeguarding of assets and information); To ensure appropriate accounting of operations (reliability of reporting, safeguarding of assets and information).			
Risks addressed	Accounting errors, irregularities, cases of fraud and SEAH reported to DG ECHO are not addressed, or not addressed in a timely manner.		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Follow-up of audit/verification reports and fraud investigation reports	The ineligible expenditure identified as a result of the audits/verification missions is systematically registered and followed up. The HoU E3/DRMIC authorises the recovery.	Following the completion of audits and fraud investigations	External Audit Sector – E2 Anti-Fraud team – E2

– all audits/verification missions and confirmed fraud cases where a financial impact on EU funds has been confirmed	Substantiated fraud is systematically recorded and followed up and leads to the recovery of impacted funds. Established recoveries are communicated to the E3 finance team. The recovery is carried out by a separate team, in accordance with the financial circuits. Any system weaknesses detected by the Auditor in the area of SEAH (prevention, detection, reporting and response), must be followed up to ensure appropriate remedial action.		Finance Team – E3 Financial Circuits; AOSD
Documents and Templates	Recovery Order Requests sent from E2 to E3, based on the audit reports and on the results of the consultation of the desks and the Partner, and approved by the ICC. DG ECHO Anti-Fraud Strategy Fraud allegations Fraud Register HOPE database Fraud case transmission notes to OLAF Fraud investigation reports from partners OLAF fraud investigation reports Recovery orders		

Reviewing the Annual Financial Statements of UN agency partners

Indirect management			
Control Objective:	To contribute to the final assurance of the AOD that payments made are legal and regular		
Risks addressed	The accounts of UN agency partners contain errors, irregularities and cases of fraud, which may affect EU funding		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Review of Annual Financial Statements of UN agencies – all agencies receiving payments from DG ECHO during the reporting year	Review of the latest available Annual Financial Statements of those UN agencies that have received payments from DG ECHO during the reporting year, as an additional source of assurance in support of the AOD's Declaration of Assurance signed each reporting year in the Annual Activity Report	Annual Activity Report	Unit E2
Documents and Templates	Annual Financial Statements of relevant UN agencies		

Stage 7 - Ex-post evaluation

Evaluation is the final step of DG ECHO's control framework and is addressed by Internal Control Principle 12. Evaluation is a management and learning tool, and also holds a strong component of accountability. The Commission defines in the Better Regulation Guidelines (BRG) evaluation as an "evidence-based judgment of the extent to which an existing intervention is effective, efficient, relevant given the current needs, coherent both internally and with other EU interventions and has achieved EU added value".

DG ECHO aims at evaluating all main crisis, thematic areas or major partnerships every 5 years. These evaluations are generally carried out at an aggregate level, in order to enable overall conclusions at the programme and policy level and to inform future decisions at that level.

The regular evaluation of all essential activities contributes to the annual assurance statement, while looking through a robust analysis at the reasons behind the performance of systems in place and how they can be improved.

Evaluations are carried out by independent external experts – through a Framework Service Contract – in accordance with the Better Regulation Guidelines. They assess activities carried out against defined criteria such as relevance, efficiency, effectiveness, sustainability, coherence, impact and EU added value.

The publication of evaluation reports is not the end of the process. Conclusions and recommendations of the evaluations are reflected on in a Staff Working Document (for major evaluations) and a management response. Furthermore, the evaluation findings feed into the next cycle of decision-making and are referred to in the reports of the SPP cycle.

All main RCS			
Control Objective: To regularly evaluate the relevance, coherence, EU added value, effectiveness and efficiency of all significant DG ECHO activities, and to follow-up the evaluation results.			
Risks addressed	DG ECHO's activities are not fit for purpose.		
Control Task	Description	Timing/Stage	DG ECHO Responsible
Evaluation programming – all significant DG ECHO activities	In the context of the Management Plan, preparation of a five-year evaluation programme based on DG ECHO's evaluation strategy, which takes account of the relevant parts of the Better Regulation Guidelines (BRG) and the Financial Regulation. Appropriate coverage of programme and meeting information needs to be ensured. Once programme has been adopted it should be presented to the Humanitarian Aid Committee (HAC) for information	As specified in the instructions for the Management Plan, i.e., the programme should each year be ready by end-November.	Evaluation Function-E2 (preparation) All DG ECHO Directorates (consultation Senior Management (adoption)
Scoping of evaluations	Drafting of Terms of Reference for individual evaluations, based on a standard format. Compliance with relevant requirements of the BRG, objectivity, and meeting information needs to be ensured – all evaluations. Establishing an Evaluation Roadmap, for endorsement by the Director General and upload in DECIDE – for major evaluations.	As planned in the evaluation programme.	Evaluation Function-E2 DG ECHO Unit(s) responsible for the evaluation subject Inter-Service Steering Group Senior Management (for major evaluations) Director General
Procurement of evaluation services – all evaluations	Setting up an evaluation Framework Contract (FWC). Compliance with eligibility and selection criteria of contractors to be ensured Setting up a specific evaluation contract under the FWC. Ensuring that the selected tender complies with the tender specifications and offers the best value for money.	Every four years, when a FWC is about to expire. As planned in the evaluation programme.	Evaluation Function – E2 Procurement Team – E3 DG ECHO Directorates Senior Management Evaluation committee AOSD
Monitoring the implementation of evaluation assignments – all evaluations	Quality assurance of deliverables under the Specific Contract Respect of timetable	As specified in the evaluation Work Plan (final version set in the Inception report)	Inter-Service Steering Group
Follow-up of evaluation reports	Based on a request from the Directorate General, the Director responsible for the evaluation subject provides a response to the evaluation results – all evaluations Publication of evaluation Final Report on DG ECHO Europa and EU Bookshop – all evaluations	Two months after the completion of an evaluation	Evaluation Function – E2 Director General Director responsible for

	Establishing a Staff Working Document (SWD) on the evaluation results – for major evaluations Scrutiny by the Commission's Regulatory Scrutiny Board – for selected SWDs Establishment of a Commission Report to the other EU Institutions – when required by the Legal Base		the evaluation subject
Documents and Templates	The Better Regulation Guidelines The Financial Regulation (Article 30(4)) DG ECHO's legal bases DG ECHO Evaluation Strategy Evaluation Programme Evaluation Framework Contracts Evaluation Roadmaps (based on a std template) Evaluation Terms of Reference Evaluation Final Reports Evaluation Staff Working Documents Management Response to evaluation results Commission Evaluation Report to the other EU institutions		

ANNEX 7: Specific annexes related to "financial management"

A. Free content:

Fraud risk management

Objective: The risk of fraud is minimised through the application of effective anti-fraud measures and the implementation of the Commission anti-fraud strategy ([39]) aimed at the prevention, detection and correction ([40]) of fraud		
Indicator 1: Implementation of the actions included in [the department's] anti-fraud strategy over the whole lifetime of the strategic plan (2025-2029) **Source of data:** [the department's] annual activity report, [the department's] anti-fraud strategy, OLAF reporting		
Baseline (2024)	**Target** (2029)	**Latest known results** (2025)
No baseline established in the 2025 Management Plan.	100% of due actions implemented each year	100 %

Main outputs in 2025:			
Description	**Indicator**	**Target**	**Latest known results**
Participation in/organisation of events aimed to exchange on transparency and fraud-related issues with other humanitarian donors	Number of events	>1	2
Participation in meetings aimed to exchange best practices with other DGs and executive agencies	Participation in the Fraud Prevention and Detection Network (FPDNET) meetings organised during the year	>3	3

([39]) Communication from the Commission 'Commission Anti-Fraud Strategy: enhanced action to protect the EU budget', COM(2019) 176 of 29 April 2019 – 'the CAFS Communication'; Communication from the Commission "Commission Anti-Fraud Strategy Action plan – revision 2023" COM(2023) 405 of 11 July 2023 – "the Communication on the 2023 revision" – and the accompanying revised action plan, SWD(2023) 245– "the revised Action Plan".

([40]) Correction of fraud is an umbrella term, which refers in particular to the recovery of amounts unduly spent and to administrative sanctions.

B. Compulsory for all departments:

1. Reports and documentation considered for the assessment of the DG's functioning in view of the AOD's assurance:

Assurance is provided on the basis of information on efficiency and effectiveness of internal control systems and governance processes. The management monitors the functioning of the internal control systems on a continuous basis and carries out an objective examination with internal and external auditors. The results are explicitly documented and reported to the Director-General. The following reports / documentation have been considered:

- the reports from Authorising Officers by Sub-delegation (AOSDs) managing DG ECHO's budget appropriations;
- the reports from Authorising Officers in other departments managing budget appropriations in cross sub-delegation
- the reports and/or management declarations from the organisations managing grants under indirect management, as well as the results of the DG's supervisory controls on the activities of these bodies;
- the latest Annual Financial Statements of the UN entities and international organisations receiving payments from DG ECHO during the reporting year;
- the contribution by the Director in charge of Risk Management and Internal Control, including the results of internal control monitoring at DG level;
- the reports on recorded exceptions and non-compliance events;
- the reports on ex-post supervision and audit results; more specifically, results of finalised:
    - HQ NGO audits (randomly selected and risk-based)
    - HQ UN/IO verifications
    - Compliance audits of NGO ECHO partners,
    - Field audits/verifications of NGO partners and UN/IO verifications
    - Civil protection grants audits
    - Humanitarian Procurement Centres examinations.

  from the 2023, 2024 and 2025 Audit plans (See Annex 8 for audit strategy implementation).
- the limited conclusion of the Internal Auditor on the state of internal control, and the observations and recommendations reported by the Internal Audit Service (IAS); and the European Court of Auditors (ECA).

2. Financial Regulation: Additional reporting requirements resulting from the 2018 and 2024 revisions.

In line with the requirements of the Financial Regulation, [department X] reports for the year 2025:

1) 0 cases of any in-kind donation made to the Union, for the purposes of humanitarian aid, emergency support, civil protection or crisis management aid (FR art 25.3)
2) 0 cases of "confirmation of instructions" (FR art 92.3)
3) 0 cases of financing not linked to costs (FR art 125.3)
4) 0 Financial Framework Partnerships >4 years (FR art 131.4)
5) 0 cases of flat-rates >7% for funding indirect costs (FR art 184.6)
6) Derogations from the principle of non-retroactivity pursuant to Article 196 of the Financial Regulation.

HUMA RETROACTIVITY GRANTS	
Number of contracts with action start date before contract start date	312

CP RETROACTIVITY GRANTS	
Number of contracts with action start date before contract start date	112

7) 660 cases of financial support to third parties >EUR 60 000 (FR art 207)
8) 0 of non-financial donations provided in the form of services, supplies or works (FR art 244.3)

3. Table Y on the estimated "cost of controls" at Commission level

Overview of department's estimated cost of controls at Commission (EC) level:

EXPENDITURE

The absolute values are presented in EUR

ECHO	Ex ante controls***			Ex post controls			Total	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Segment of expenditure (as in Table X) / Relevant Control System (RCS) / Other as defined in Annex 6 of the AAR*	EC total costs	related payments Made	Ratio (%)** *(a)/(b)*	EC total costs	total value verified and/or audited	Ratio (%) *(d)/(e)*	EC total estimated cost of controls *(a)+(d)*	Ratio (%)** *(g)/(b)*
Humanitarian Aid + EDF (excl.co-delegated type III PMO/HR) - Direct Management	3.447.608,13 €	1.146.602.553,09 €	0,30%	237.547,00 €	9.671.491,30 €	2,46%	3.685.155,13 €	0,32%
Humanitarian Aid + EDF (excl.co-delegated type III PMO/HR) - Indirect Management	4.296.061,15 €	1.343.179.605,29 €	0,32%	981.235,00 €	64.637.459,24 €	1,52%	5.277.296,15 €	0,39%
Civil Protection Direct and Indirect Management (excl.co-delegated type III PMO/HR)	956.250,25 €	347.442.206,42 €	0,28%	925.164,00 €	99.069.109,33 €	0,93%	1.881.414,25 €	0,54%
Other (excl.co-delegated type III PMO/HR)	- €	132.388,31 €	0,00%	- €	- €	0,00%	- €	0,00%
	- €	- €	0,00%	- €	- €	0,00%	- €	0,00%
OVERALL total estimated cost of control at EC level for expenditure	**8.699.919,53 €**	**2.837.356.753,11 €**	**0,31%**	**2.143.946,00 €**	**173.378.059,87 €**	**1,24%**	**10.843.865,53 €**	**0,38%**

Currently, there is 14.378.580,33 euros difference.
Please ensure that the above total equal to payments without payments made under type III, or ensure that appropriate explanation is given [e.g.: NGEU credits, BAR, ETS, ...] - Thanks !

To be noted that the difference of 21.781.910,09 euros discrepancy in the table is due to the inclusion of EDF amounts in the relevant payments (14.378.580,33 euro) . Such line is included in the calculation as controls are performed on such payments. An additional amount identified as the 2025 total co-delegated type III paid amount 7.403.329,76 is also included in the calculation.

ANNEX 8: Reporting on the internal and external audits and assessing the effectiveness of internal control systems

Internal Audit Service (IAS)

N/A

European Court of Auditors (ECA)

Statement of Assurance 2025

The ECA's Annual Report concerning the financial year 2024, published in October 2025 raised any specific observation and recommendations to DG ECHO. The ECA issued a recomendation to ensure clear and consistent definitions of 'provision' in contract conditions and guidelines, adressed to DG ECHO inter alia.

The ECA has launched the 2025 Statement of Assurance audit exercise - MFF6 "Neighbourhood and the world" and already sampled twenty one (21) transactions (Batch No 1 was sent by the Court on 30.04.2025 (2 transactions) and on 16.05.2025 (8 transactions), Batch No 2 was sent on 27.06.2025 (2 transactions), Batch No 3 was sent on 11.09.2025 (2 transactions) and on 15.09.2025 (1 transaction), Batch No 4 was sent on 27.11.2025 (2 transactions), on 5.11.2025 (1 transaction) and on 8.12.2025 (1 transaction), and Batch No 5 was sent on 9.01.2026 (2 transactions). The first Clearing Letter covering 8 transactions was received on 19.09.2025, to which DG ECHO replied on 5.11.2025. The Closing Letter was received on 10.12.2025. The second Clearing Letter covering 5 transactions was received on 26.11.2025 to which DG ECHO replied on 19.12.2025. The Closing Letter was received on 13.02.2025.

Performance audits

Remote Management of humanitarian aid

The ECA published on 18.06.2025 its Special report 15/2025: EU humanitarian aid under remote management: can save lifes, but there are weaknesses in the approach, issuing four recommendations and all recommendations have been accepted by DG ECHO.

Follow up of Education in Emergencies

In 2025, DG ECHO followed up on ECA on ECA's recommendations issued in its Special Report No 02/2021 'EU humanitarian aid for education: helps children in need but should be longer term and reach more girls'

Internal Control Framework Assessment Overview

This Annex provides additional information on the assessment of the effectiveness of the Internal Control systems in DG ECHO and complements the Section 2.3 of the Annual Activity Report 2025.

The assessment of the internal control system was based on professional judgement, and it was carried out at three levels: at the level of the principles, at the level of the components and at the level of the internal control system as a whole.

1. Self-assessment by DG ECHO

1a. Internal Control Monitoring Criteria (ICMC)

According to the Commission's Internal Control Framework Implementation guide, defining the **Internal Control Monitoring Criteria** (ICMC) constitutes the first step of the annual assessment process of the DG ECHO's internal control system. As internal management tool, these criteria contribute to the measurement of the progress made towards delivering the expected outputs to achieve the objectives set in the strategic plan.

DG ECHO identified forty-six (48) ICMC which were reviewed twice in 2025. The first review was undertaken at mid-term and covered twenty (20) ICMC, selected based on their relevance and possibility to be measured in the middle of the year. The second assessment was performed at the beginning of 2026, in parallel with the preparation of the ICMC 2026, during which all criteria are reviewed. The results of a dedicated **survey** conducted in December 2025 with representatives of all staff levels for the evaluation of the ICMC was also taken into consideration. Overall, results of the survey were positive, with all but three questions scoring above the set targets. DG ECHO will keep its level of ambition and step-up, in implementing additional targeted activities to further improve the level of knowledge of staff, in particular on the whistleblowing procedures and the procedure to report on deviations (exceptions and non-compliance events).

1b. Risk Management

DG ECHO has a solid Risk Management process to ensure the achievement of objectives set in Article 36.2 of the Financial Regulation. In 2025, a comprehensive risk identification and assessment was performed based on the Commission's guidance on Risk Management, with the involvement of all DG ECHO Directorates. The whole risk exercise adopted a bottom-up approach with top-down steering throughout the different phases, from its initiation to its conclusion. The main goal was to identify the risks to be included in the 2026 Critical Risk Register and to identify and assess potential new risks that could affect the achievement of DG ECHO's objectives, defining at the same time appropriate mitigating actions.

The two **critical risks** identified already in previous years related to the security of DG ECHO staff and the impact of access restrictions on DG ECHO's activities and controls, were both reconfirmed. Indeed, access restrictions continued to be high in ongoing crisis theatres, affecting not only the humanitarian needs assessment and the delivery of aid, but also the field monitoring of the actions funded. Deployment of the European Humanitarian Response Capacity (EHRC), diplomatic advocacy and outreach, or continued engagement in civil-military coordination are only a few examples of mitigating measures put in place to reduce the risk. As regards field monitoring, DG ECHO implemented alternative monitoring modes whenever field monitoring could not be performed.

Regarding the security of DG ECHO's field network and staff on missions, several HEAT (Hostile Environment Awareness Training) sessions were implemented at Regional Offices' level as part of DG ECHO Security Training Policy. In addition to the high-risk mission policy, a guidance note on private travels to high-risk countries has been issued. Also, DG ECHO took the necessary steps to re-deploy staff whenever necessary, while taking appropriate security and Rest and Recuperation measures allowing it to deliver on a safe and secured manner.

2. Exceptions and non-compliance events

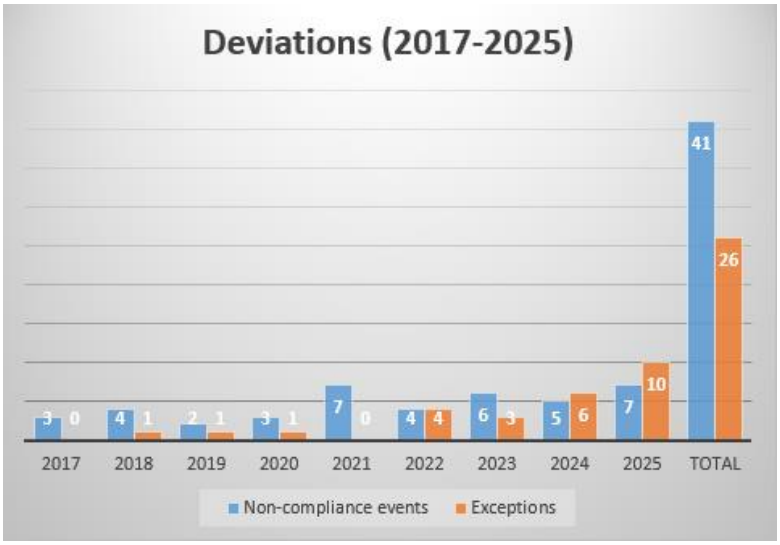
The complex working environment of DG ECHO combined with the fact that interventions are often made under strict time constraints to respond to an emergency can sometimes lead to situations where a deviation from established rules and/or procedures occurs, either unintentionally, or when an AOD deems that there is a strong justification for it. The functioning of the DG's internal control system was monitored on a continuous basis throughout the year by the registration of **deviations.** Accordingly, a Register of exceptions and non-compliance events was finalised, and the content was analysed in parallel with the assessment of the functioning of internal controls for the year 2025. The purpose of this Register is to make sure that the exceptions to the procedures and the non-compliance events are not attributed to systemic faults in the processes, and, if necessary, to adopt the appropriate mitigating measures and correct the detected internal control weaknesses in terms of processes and procedures.

During 2025, seven (7) non-compliance events and ten (10) exceptions were reported, following the dedicated procedures.

Six (6) non-compliance events referred to the validation, monitoring and follow-up process of the legal and budgetary commitments (article 111 "Expenditure operations" of the Financial Regulation), one was related to (articles 36, 72, 73, 74, 75 and 92 of the Financial Regulation) applicable to the general budget of the European Union and o, compliance with DG ECHO's financial circuits where an empowered official/agent can perform the operational initiation of agreements.

Exceptionally re-committing the amount for a purchase made in 2024 to be able to proceed with the payment after invoicing issues, procuring three armoured vehicles (Avs) directly through Humanitarian Procurement Centre (HPC), extending the maximum duration of a specific contract/order form after the expiration of the framework contract, the retroactive signature of an amendment, enlarging the scope of grants beyond their original provisions, signature of a grant for in-kind assistance that had already taken place before the official acceptance due to communication problems, called for the authorisation of the **exceptions** in 2025.

DG ECHO thoroughly assessed all reported deviations, considering the exceptional circumstances that made them indispensable and concluded that **none of those affected the effectiveness of the internal control system**.



3. Ongoing monitoring of the implementation of control and anti-fraud strategies.

3a. Audits and Verification Missions

Ex-post controls are performed on the basis of the 2021-2027 audit strategy with the objective of assessing the legality and regularity of financial transactions implemented by the DG (financial HQ audits), addressing specific DG ECHO risks through risk-based audits and assessing the Partners' compliance with eligibility rules, like DG ECHO 2021 Certificate.

The implementation of DG ECHO's audit activities in 2025 was not fully completed as per on approved Audit plan for 2025.

Nevertheless, auditors could obtain sufficient evidence from the financial HQ audits completed in 2025 to draw conclusions in line with the auditing standards

In 2025 DG ECHO finalised total of 59 audits and launched in total 62 audits. 28 audits, launched in previous years were still ongoing 31/12/2025.

For Humanitarian Aid Direct management, from the random based sample EUR 429.172,98 was identified as ineligible expenditure on a total amount of EUR 64.6 million verified resulting in a detected error rate of 0.66% in 2025 (compared to 1.16% in 2024). For projects Humanitarian Aid implemented under indirect management, no ineligible expenditure was identified that would not be fall under the notional approach.

As in previous years, DG ECHO continued to apply a multi-annual approach for the calculation of the **average detected error rates**, as humanitarian aid activities have an overall stable set-up in terms of targeted beneficiaries, eligibility criteria, management and control modalities. Accordingly, based on the above audit findings, the average detected error rate amounts to respectively **0.9997% and 0%** for projects implemented through direct management and indirect management mode. DG ECHO will keep on closely monitoring the evolution of the detected error rates and stands ready to review relevant control mechanisms if necessary.

As regards civil protection, implemented under direct management, in 2025, the auditors tested in the random sample transactions worth EUR 9.67 million, of which EUR 592.888,66 was identified as ineligible, detected error rate 6.13%. Resulting in an average detected error rate of **1.5218%** in 2025.

3b. Anti-fraud strategy

DG ECHO's Anti-Fraud Strategy covered the period 2021 to –mid-2025. Its implementation is was monitored and reported on a regular basis to the Director in charge of Risk Management and Internal Control (DRMIC). The Anti-Fraud Strategy presents DG ECHO's approach to fraud and outlines future actions aiming at enhancing its effectiveness. The active participation of all staff - at the HQ or in the field - is the most important factor to guarantee the success of the Strategy. DG ECHO Anti-Fraud Strategy covers all DG ECHO activities under Direct and Indirect Management, all stages of the anti-fraud cycle (prevention, detection and response), internal fraud, external fraud, and fraud proofing of legislation. A new Anti-Fraud Strategy for the period 2025 to 2028 was finalised and approved in the course of 2025.

4. Audit conclusions, findings and recommendations.

Audit conclusions and reports are a source of objective assessment of the effectiveness of the internal control system. Audit findings are the evidence of internal control weaknesses and strengths which must be taken into account in the assessment. As regards both IAS and ECA, relevant information can be found in the designated sections in this Annex.

5. OLAF Reports

Cooperation with OLAF was maintained throughout 2025 in line with the administrative agreement. In 2025, DG ECHO received xx fraud allegations (compared to 134 in 2024), of which xx cases are closed and xx are known to OLAF (xx cases have been transmitted to OLAF by DG ECHO and (if applicable) x case(s) was/were opened following a notification from OLAF). DG ECHO currently has x open OLAF investigations, out of which x were opened 2025. DG ECHO has received in 2025 financial and administrative recommendations from OLAF related to x closed investigation(s).

- 40% of the financial recommendations issued in 2020-2024 were fully implemented,
- 10% partly implemented,
- 10% not implemented, and
- 40% financial recommendations are still ongoing.

Outcome of the assessment

The Directorate–General for European Civil Protection and Humanitarian Aid Operations has assessed its internal control system during the reporting year and has concluded that it is **effective, and the components and principles are present and functioning well** overall, but some improvements are needed as minor deficiencies were identified related to Principle 10 ([41]), Principle 12 ([42]) and Principle 14 ([43]) of the "Control Activities" and "Information and Communication" components, respectively. These deficiencies are associated with the staff awareness and knowledge of procedures related to the whistleblowing and the Control Strategy. The detected deficiencies have a low impact on the overall effectiveness of the control system, while the improvements and/or remedial measures implemented or envisaged include targeted awareness raising sessions and training activities.

([41]) Principle 10. The Commission selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.

([42]) Principle 12. The Commission deploys control activities through corporate policies that establish what is expected and in procedures that put policies into action

([43]) Principle 14. The Commission internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.

ANNEX 9: Specific annexes related to "Control results" and “Assurance: Reservations”

A. Annex related to "Control results" - Table X: Estimated risk at payment and at closure

Table X: Estimated risk at payment and at closure

Table X : Estimated risk at payment and at closure (amounts in EUR mios)

DG ECHO -1	Payments made (2025;MEUR) -2	minus new prefinancing [plus retentions made] (in 2025;MEUR) -3	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2025;MEUR) -4	Relevant expenditure (for 2025;MEUR) -5	Detected error rate or equivalent estimates -6	Estimated risk at payment (2025;MEUR) -7	Adjusted Average Recoveries and Corrections (*adjusted* ARC; %) -8	Estimated future corrections [and deductions] (for 2025;MEUR) -9	Estimated risk at Closure (2025;MEUR) -10
European Development Fund contribution to support expenditure paid by EU Budget	0,00	0,00	0,00	0,00	0,00% - 0,00%	0,00 - 0,00	0,00% - 0,00%	0,00 - 0,00	0,00 - 0,00
RCS 1 - Humanitarian Aid in Direct Management	1 150,72	- 887,61	629,25	892,35	1,00% - 1,00%	8,92 - 8,92	0,14% - 0,14%	1,25 - 1,25	7,67 - 7,67
RCS 2 - Humanitarian Aid in Indirect Management	1 343,18	-1 152,34	883,49	1 074,34	0,00% - 0,00%	0,00 - 0,00	0,00% - 0,00%	0,00 - 0,00	0,00 - 0,00
RCS 3 - Civil Protection in Direct Management	349,02	- 277,52	183,23	254,74	1,52% - 1,52%	3,88 - 3,88	0,22% - 0,22%	0,57 - 0,57	3,30 - 3,30
RCS 4 - Civil Protection in Indirect Management	0,46	- 0,44	0,34	0,35	0,50% - 0,50%	0,00 - 0,00	0,28% - 0,28%	0,00 - 0,00	0,00 - 0,00
Other in Direct Management	1,38	0,00	0,00	1,38	0,50% - 0,50%	0,01 - 0,01	0,08% - 0,08%	0,00 - 0,00	0,01 - 0,01
Other in Indirect Management	0,00	0,00	0,00	0,00	0,50% - 0,50%	0,00 - 0,00	0,00% - 0,00%	0,00 - 0,00	0,00 - 0,00
DG total	**2 844,76**	**-2 317,91**	**1 696,31**	**2 223,16**		**12,81 - 12,81**	**### - ###**	**1,83 - 1,83**	**10,98 - 10,98**
					Overall risk at payment in %	**0,58% - 0,58%** *(7) / (5)*		**Overall risk at closure in %**	**0,49% - 0,49%** *(10) / (5)*

Additional information to be provided by the DGs managing EDF and contributing to and/or managing EUTF (amounts in EUR mios)

ECHO -1	Payments made (2025;MEUR) -2	minus new prefinancing [plus retentions made] (in 2025;MEUR) -3	plus cleared prefinancing [minus retentions released and deductions of expenditure made by MS] (in 2025;MEUR) -4	Relevant expenditure (for 2025;MEUR) -5	Detected error rate or equivalent estimates -6	Estimated risk at payment (2025;MEUR) -7	Adjusted Average Recoveries and Corrections (*adjusted* ARC; %) -8	Estimated future corrections [and deductions] (for 2025;MEUR) -9	Estimated risk at Closure (2025;MEUR) -10
Total EDF	14,38	0,00	54,00	68,38	0,00% 0,00%	0,00 0,00	0,00 - 0,00	0,00 - 0,00	0,00 - 0,00

Notes to the table X

(1) Relevant Control Systems [if possible] differentiated per relevant portfolio segments and at a level which is lower than the total.

(2) Payments made or equivalent, e.g. expenditure registered in the Commission's accounting system, accepted expenditure or cleared pre-financing. In any case, this means after the preventive (ex-ante) control measures have already been implemented earlier in the cycle.
In all cases of Co-Delegations (Internal Rules Article 3), "payments made" are reported by the Delegated departments. For Cross-SubDelegations (Internal Rules Article 12), the reporting remains with the Delegating departments.
(3) New pre-financing actually paid by out by the department itself during the financial year (i.e. excluding any pre-financing received as a transfer from another department). as per note 2.5.1 to the Commission annual accounts thus excluding "Other advances to Member States" which are covered on a purely payment-made basis (note 2.5.2). Pre-financing paid/cleared" are always covered by the Delegated departments, even for Cross-SubDelegations. Retentions: in Cohesion, the 10% retention applied during the year.
(4) Pre-financing actually cleared during the financial year (i.e. their 'delta' in the Financial Year 'actuals', not their 'cut-off' based estimated 'consumption'). Retentions: in Cohesion, the retentions released during the year by the Commission.
(5) For the purpose of equivalence with the ECA's scope of the EC funds with potential exposure to legality & regularity errors (see the ECA's Annual Report methodological annex 1.1), our concept of "relevant expenditure" includes the payments made, subtracts the new pre-financing paid out [& adds the retentions made], and adds the pre-financing actually cleared [& subtracts the retentions released; and any deductions of *expenditure made by MS*] during the FY. This is a separate and 'hybrid' concept, intentionally combining elements from the budgetary accounting and from the general ledger accounting.
(6) In this column, we disclose the detected error rates or equivalent estimates.
For low-risk types of expenditure, where there are indications that the equivalent error rate might be close to 'zero' (*e.g. administrative expenditure)*, the rate which should be used is 0.5% as a conservative estimate, unless the department has a more precise estimate based on evidence.
(8) The adjusted average recovery and corrections percentage is mostly based on the 7 years historic Average of Recoveries and financial Corrections (ARC), which is the best available indication of the corrective measures each department applied over the past years as a result of ex post controls. The AOD has adjusted this historic average [from 2019 to 2025] to take into account any ex-ante elements, one-off events, (partially) cancelled or waived Recovery Orders, and other factors from the past years that would no longer be relevant for the current programmes (e.g. higher ex-post corrections of previously higher errors in earlier generations of grant programmes, current programmes with entirely ex-ante control systems) or that corresponded to exceptional situations in order to come to the best and most conservative estimate of the ex-post future corrections to be applied to the reporting year's relevant expenditure for the current programmes.
The average amount of the implemented corrections over the past 3 years (2023-2025) is 2.99 (million) euros (0.11% of the average amount of relevant expenditure of that period), compared to an average amount of estimated future corrections during the same period of 2.2 (million) euros (0.083% of the average amount of relevant expenditure of that period). The deviation of 35.92% between the two averages can be attributed to a higher amount of recoveries in 2023 and a decrease in relevant expenditure in 2025.
(9) RCS 5 covers administrative expenses related to salaries and missions previously reported by the PMO and/or DG HR. More information can be found in Annexes 6 and 7.

ANNEX 10: Reporting – Human resources, digital transformation and data management, and sound environmental management

Human Resource management

Objective: DG ECHO employs a skilled, diverse and motivated workforce to deliver on the Commission's priorities		
Indicator 1: Percentage of female middle managers **Source of data:** SYSPER		
Baseline (2024)	**Target** (2029)	**Latest known results** (2025)
42%	attain at least 50%	47%
Indicator 2: Staff engagement index **Source of data:** Commission staff survey [data to be provided by DG HR]		
Baseline (2023)	**Target ([44])** (2029)	**Latest known results ([*])** (2025)
70%	maintain	New staff engagement index (2025): 80% Old staff engagement index (2023): +3 percentage points

Main outputs in 2025:			
Description	**Indicator**	**Target**	**Latest known results** (2025)
Activities to improve the integration of newcomers	Number of sessions for newcomers	At least 2 sessions in 2025	2
	Implementation of the newcomer's package	All newcomers to receive the newcomer's package at least within 2 days of their arrival	attained

([44]) The Commission baseline score for the Staff Engagement Index is 73% (based on the 2023 staff survey results).

([*]) *A new method of measuring staff engagement was introduced in 2025. The new Staff Engagement Index provides a more comprehensive view of staff engagement covering purpose, pride and motivation, autonomy and growth and collaboration and trust. The old Staff Engagement Index, which focused more on job content and relations with immediate colleagues and manager, will be used exclusively for comparisons with past data.*

Description	Indicator	Target	Latest known results (2025)
Staff engagement Team Events	Number of team events for directorates and units	At least 2 Team events at DG level, 3 at directorate level and 4 cost-free events at unit level in 2025	attained Examples of team events at DG level is All ECHO Day, TownHall and ECHO Party.
	Meetings between the staff and Senior Management	At least 2 sessions in 2025	attained
Workload assessment and resource allocation	Review workload and resource allocation on a regular basis	Workload assessments at least twice a year in 2025 (for budgetary allocation beginning of the year and for complementary allocation towards end of the year	attained
Activities to improve gender equality and geo-balance	Participation to the annual corporate Management Development Program for future middle managers	At least one woman and one participant from underrepresented member state in 2025	attained

Digital transformation and data management

Objective: DG ECHO is using innovative, trusted digital solutions for better policymaking, data management and administrative processes to build a digitally transformed, user-focused and data-driven Commission

Indicator 1: Digital Culture: % of statutory staff that has completed at least one IT training course ([45])

Source of data: Digital Commission Dashboard (data measured at DG-level)

Baseline (2024)	**Interim milestone** (2027)	**Target** (2029)	**Latest known results (2025)**
No baseline established in the 2025 Management Plan.	[% increase compared to baseline]	[% increase compared to baseline]	15%

([45]) This KPI will be accompanied by an informative package that will be shared in AAR templates on a yearly basis. The package will include: (i) link to implementing guidelines – list of training courses available in EU Learn; and (ii) dedicated instructions on how to register a new training course in EU Learn (when this is organised at DG level directly by the DG), in order to record the actual number of participants and sessions.

Indicator 2: Seamless digital environment: cloud adoption – % of IT systems utilising cloud infrastructure services compared to the total number of IT systems **Source of data:** Digital Commission Dashboard (- data measured at DG-level)			
Baseline (2024)	**Interim milestone** (2027)	**Target** (2029)	**Latest known results** (2025)
No baseline established in the 2025 Management Plan.	[% increase compared to baseline]	[% increase compared to baseline]	42%

Indicator 3: Maturity level in implementing corporate data policies across four key areas: data management, ownership and responsibilities, data quality, and data skills (basic, developing, established, advanced, or trendsetting). **Source of data:** [each department]			
Baseline (2024)	**Interim milestone** (2027)	**Target** (2029)	**Latest known results** **(2025)**
No baseline established in the 2025 Management Plan.	Established	advanced	established

Indicator 4: Compliance indicator ([46]): percentage of staff trained on data protection compliance combined with the percentage of public records of processing operations reviewed within the last two years. **Source of data:** [department-specific]			
Baseline (2024)	**Interim milestone** (2027)	**Target** (2029)	**Latest known results** **(2025)**
No baseline established in the 2025 Management Plan.	>90% Departments should set yearly target groups and corresponding targets and ensure timely review of their records of processing activities.	100%	77 %

([46]) The compliance indicator is calculated with a 50% weight attributed to the following two values: first, the number of public records with a publication date within the last 2 years / public records of the department. Second, the percentage of staff in the department who have attended data protection awareness-raising activities"

Main outputs in 2025:			
Digital transformation			
Output	**Indicator**	**Target**	**Latest known results (2025)**
List of actions to implement the corporate principles for data governance for key data assets	Percentage of implementation of the corporate principles for data governance for key data assets	Target by 2025: 80%	>80%
IT Trainings	Percentage of staff having followed IT training	20%	15% having completed an IT training (source: Digital Commission Dashboard)
Data management			
Output	**Indicator**	**Target**	**Latest known results (2025)**
Staff has easier access to information and statistical data (data management)	decommission last Business objects reports	100% reports in Qlik	100%
Staff is aware of the existing reporting capabilities (data reporting)	Number of staff training sessions on reporting tools	at least 3	>3
Data protection			
Output	**Indicator**	**Target**	**Latest known results (2025)**
IT Security plans should be updated at least every two years	Percentage of communication and information with updated security plans	100%	100% of systems have a security plan, 2 security plans are under revision and depend on the availability of the service.
Integration of compliance management with risk management	Percentage of information systems' risk management assessment done through the Governance Risk Compliance tool	80%	100 % for the 55 compliance checks but risk assessment is done with GOVSEC for time being.
Improve cyber awareness amongst DG ECHO staff	Cybersecurity culture	participation of at least 30% of staff in one or more cybersecurity awareness and training activities, phishing reporting rate increases by 10% and click rate decreases compared to 2024.	31% staff participating on average in cyber awareness training; phishing reporting increasing from 26 to 36%; click rate stable compared to 2024.

Output	Indicator	Target	Latest known results (2025)
Improve data protection awareness amongst DG ECHO staff and review of public records of processing operations	Percentage of staff trained on data protection compliance combined with percentage of public records of processing operations reviewed within the last two years	By end of 2025: 90-95%	77%
Updated ECHO Intranet's pages on Data Protection	Legal and procedural developments uploaded to DG ECHO intranet	31.12.2025	Done

Sound environmental management

Objective: Reaching climate neutrality by 2030 and a reduced environmental footprint for the Commission.		
Indicator: % reduction in emissions from staff professional travel (t CO2eq). **Source of data:** DG/department emissions report from Mips+		
Baseline (2019)	**Target** (2030)	**Latest known results (31/12/2025)**
1156.36 CO2 tonnes	50% of reduction (baseline 2019) [unless a specific service-level target has already been defined in the 2025 management plan]	782.56 CO2 tonnes 32% reduction (782.56 CO2 tonnes)

Main outputs in 2025:			
Description	**Indicator**	**Target**	**Latest known results** (2025)
Actions to reduce emissions from staff missions ([47])	Number of actions to reduce emissions from staff missions	Campaigns at corporate level to reduce professional travel and encourage greener ones	one article was shared in the ECHO EMAS intranet page

([47]) DG/department emissions report from MIps+. Emissions from staff whose place of assignment is one of the Commission's sites: EMAS.

Description	Indicator	Target	Latest known results (2025)
Analysis of DG/service's missions trends / patterns (based on corporate EC-staff's and experts' professional trips (missions 24), optimise and gradually reduce CO2 emissions (e.g. by reducing the number of participants in the same mission, promoting more sustainable travelling options, promoting videoconferencing/ virtual events as an alternative).	Adopt and implement the 'Strategy to reduce DG ECHO's carbon footprint'	Strategy will be adopted in 2026	Not attained
Staff awareness actions on digital pollution and gradual change of behaviours avoiding heavy emails, encouraging the use of ICT platforms, avoiding unnecessary storage of data.	Sharing available tips and tricks on digital mindfulness. Inviting staff to a dedicated meeting on the matter.	To publish 2 articles in 2025	2 articles published on the intranet and one event promoted in 2025 and M365 community is promoting this approach.
Promote actions taken to implement the EC guidelines for sustainable meetings and events	Adopting the 'Strategy to reduce DG ECHO's carbon footprint'	Strategy adopted and implemented	one article
Actions about waste reduction and sorting in the framework of EMAS corporate campaigns	Plogging activity organised within DG ECHO	One activity	one activity
Staff awareness actions to reduce energy use in the framework of EMAS corporate campaigns and/or awareness actions about DG/service's total energy consumption in collaboration with OIB/OIL.	Articles to staff related to energy consumption, digital mindfulness, waste reduction/sorting with tips and tricks	3 articles published on DG ECHO intranet in 2025	3 articles and one quizz during an ECHO event
Increase staff awareness on eco-friendly mobility, especially cycling.	One cycling activity organised	Promotion of VeloMay	One article

ANNEX 11: Implementation through non-EU entrusted entities ([48]) and/or through EU Trust Funds

Programme	Partner	Annual Budgetary Amount Entrusted (EUR)	Duration (months)	Justification for recourse to indirect management	Justification for the selection of the particular body	Summary Description of the tasks entrusted	Audit Opinion Management Declaration, Audit Conclusion ([49])
HUMANITARIAN AID	International Federation of the Red Cross	37 200 000	9-36	Humanitarian aid mandate of the organisation	Selection criteria	Emergency response to crisis-affected people in multiple countries	N/A
HUMANITARIAN AID	International Committee of the Red Cross	89 500 000	12-24	Humanitarian aid mandate of the organisation	Selection criteria	Emergency response to crisis-affected people in multiple countries	N/A
HUMANITARIAN AID	World Health Organisation	62 750 000	4-24	Humanitarian aid mandate of the organisation	Selection criteria	Healthcare and basic necessities provision to crisis-affected people in multiple countries	N/A ([50])
HUMANITARIAN AID	World Food Programme	169 642 382	4-24	Humanitarian aid mandate of the organisation	Selection criteria	Food assistance to crisis-affected people in multiple countries	MD ([51])

([48]) Implementing partners other than EU institutions or Union bodies.

([49]) In the framework of its Humanitarian Aid Contribution Agreements (HACA), DG ECHO does not require the management declarations to be followed by an Audit Opinion or Audit Conclusion.

([50]) Considering the duration of ECHO project contracted in 2025, the annual MD is expected by mid-2026 at the earliest. For organisations that opted for the project level MD (e.g., WFP, UNHCR, etc.), the MDs are submitted together with the final report.

([51]) Management Declaration has been received only for the contract ECHO/DRF/BUD/2024/91015 amounting to EUR 500000.

HUMANITARIAN AID	United Nations Relief and Works Agency for Palestine Refugees in the Near East	12 200 000	12-18	Humanitarian aid mandate of the organisation	Selection criteria	Protection of Palestine refugees affected by armed conflict and forced displacement in the West Bank	N/A
HUMANITARIAN AID	United Nations Office for Project Services	1 000 000	25	Humanitarian aid mandate of the organisation	Selection criteria	Provide infrastructure, procurement and project management services	N/A
HUMANITARIAN AID	United Nations Mine Action Service	4 000 000	12	Humanitarian aid mandate of the organisation	Selection criteria	Eliminate the threat posed by mines, explosive remnants of war and improvised explosive devices	N/A
HUMANITARIAN AID	United Nations Children´s Fund	62 475 000	6-27	Humanitarian aid mandate of the organisation	Selection criteria	Providing humanitarian and developmental aid to children in multiple countries	N/A
HUMANITARIAN AID	United Nations High Commissioner for Refugees	155 180 000	9-28	Humanitarian aid mandate of the organisation	Selection criteria	Protecting refugees, forcibly displaced communities and stateless people, and assisting in their voluntary repatriation, local integration or resettlement to a third country	N/A
HUMANITARIAN AID	United Nations Population Fund	44 550 000	12-24	Humanitarian aid mandate of the organisation	Selection criteria	Gender-based violence, reproductive health, care for women and youth	N/A
HUMANITARIAN AID	United Nations Development Programme	6 500 000	6-24	Humanitarian aid mandate of the organisation	Selection criteria	Helping to eradicate poverty, reduce inequalities and exclusion, and build resilience. Humanitarian Nexus Partner.	N/A

HUMANITARIAN AID	United Nations Office for Disaster Risk Reduction	2 325 000	24	Humanitarian aid mandate of the organisation	Selection criteria	coordination of disaster risk reduction activities to create safer, more resilient communities	N/A
HUMANITARIAN AID	United Nations Department of Safety and Security	5 999 999	14-19	Humanitarian aid mandate of the organisation	Selection criteria	Global coordination of humanitarian operations safety and security in multiple countries	N/A
HUMANITARIAN AID	Office for the Coordination of Humanitarian Affairs	48 300 000	10-24	Humanitarian aid mandate of the organisation	Selection criteria	Global coordination of humanitarian action in multiple countries	N/A
HUMANITARIAN AID	International Organization for Migration	86 570 000	9-24	Humanitarian aid mandate of the organisation	Selection criteria	Camp coordination and management, WASH, assistance to displaced people and those affected by climatic catastrophes in multiple countries	N/A
HUMANITARIAN AID	Food and Agriculture Organization	10 200 000	12-24	Humanitarian aid mandate of the organisation	Selection criteria	Food security in humanitarian crises zones in multiple countries	N/A
HUMANITARIAN AID	Pan American Health Organization	3 350 000	12-14	Humanitarian aid mandate of the organisation	Selection criteria	Improving health and living standards of the people of the Americas	N/A
HUMANITARIAN AID	Deutsche Gesellschaft für Internationale Zusammenarbeit	2 600 000	23	Humanitarian aid mandate of the organisation	Selection criteria	The German national development agency	N/A

ANNEX 12: EAMR of the Union Delegations (not applicable)

ANNEX 13: Decentralised agencies and other Union bodies (not applicable)